

By: Senator(s) Dearing, Jackson, Williamson, Simmons, Horhn, Dickerson, Kirby, Scoper, Harvey, Canon, Johnson (19th), Thames, Smith, Little, Furniss, Jordan, Carmichael, Gordon, Farris, Johnson (38th), Blackmon, Ross, Harden, King, Burton, Browning, Stogner, Posey

To: Highways and Transportation; Appropriations

SENATE BILL NO. 2578  
(As Passed the Senate)

1 AN ACT TO AMEND SECTION 65-3-97, MISSISSIPPI CODE OF 1972, TO  
2 REQUIRE THE MISSISSIPPI DEPARTMENT OF TRANSPORTATION TO FOUR-LANE  
3 CERTAIN ADDITIONAL HIGHWAY SEGMENTS; TO REVISE THE MANNER IN WHICH  
4 ALL HIGHWAY PROJECTS UNDER THE JURISDICTION OF THE MISSISSIPPI  
5 TRANSPORTATION COMMISSION, EXCEPT PROJECTS IN PHASES ONE, TWO AND  
6 THREE OF THE 1987 FOUR-LANE HIGHWAY PROGRAM AND CERTAIN OTHER  
7 HIGHWAY PROJECTS, ARE PRIORITIZED; TO PROVIDE THAT THE PRIORITIES  
8 SHALL BE IN ACCORDANCE WITH A PRIORITY SCHEDULE BASED UPON A NEEDS  
9 ANALYSIS PERFORMED BY THE MISSISSIPPI TRANSPORTATION USING CERTAIN  
10 ANALYTIC METHODS AND PROCEDURES WHICH SHALL BE UPDATED ANNUALLY IF  
11 NECESSARY; TO PROVIDE THAT IN THE EVENT THE TRANSPORTATION  
12 COMMISSION DEVIATES FROM THE SCHEDULE, THE COMMISSION SHALL SPREAD  
13 THE SPECIFIC REASONS FOR SUCH DEVIATION ON ITS MINUTES TO REQUIRE  
14 THE PRIORITIZED SCHEDULE TO INCLUDE IMMEDIATE NEEDS, MID-RANGE  
15 NEEDS AND LONG-RANGE NEEDS; TO REQUIRE THE PRIORITIZED SCHEDULE TO  
16 BE PRESENTED TO THE HIGHWAYS AND TRANSPORTATION COMMITTEE OF THE  
17 SENATE AND THE TRANSPORTATION COMMITTEE OF THE HOUSE OF  
18 REPRESENTATIVES ON OCTOBER 1 OF EACH YEAR BEGINNING IN 2005; TO  
19 REQUIRE THE TRANSPORTATION COMMISSION TO DEDICATE NOT LESS THAN  
20 \$200,000,000.00 ANNUALLY TO FUND SUCH PROGRAM BEGINNING IN FISCAL  
21 YEAR 2006; TO REQUIRE CERTAIN PROJECTS TO BE CONSIDERED AS  
22 IMMEDIATE, MID-RANGE AND LONG-RANGE NEEDS; TO REQUIRE THE  
23 MISSISSIPPI TRANSPORTATION COMMISSION TO CONSIDER CERTAIN HIGHWAY  
24 SEGMENTS FOR CERTAIN IMPROVEMENTS AND HIGHWAY MODIFICATIONS; TO  
25 AUTHORIZE ADDITIONAL FEDERAL FUNDS TO BE USED FOR THE 1987  
26 FOUR-LANE HIGHWAY PROGRAM; TO PROVIDE THAT SUCH FEDERAL FUNDS MAY  
27 BE UTILIZED IN LIEU OF STATE FUNDING THAT WOULD OTHERWISE BE  
28 UTILIZED FOR SUCH PROGRAM; TO PROVIDE THAT THE ANNUAL TOTAL AMOUNT  
29 OF FUNDING FOR THE 1987 FOUR-LANE HIGHWAY PROGRAM SHALL NOT BE  
30 LESS THAN IT WOULD HAVE OTHERWISE BEEN WITHOUT THE UTILIZATION OF  
31 SUCH ADDITIONAL FEDERAL FUNDS; TO AMEND SECTION 75-76-129,  
32 MISSISSIPPI CODE OF 1972, TO EXTEND UNTIL JULY 1, 2022, THE  
33 DIVERSION OF GAMING FEE COLLECTIONS TO THE GAMING COUNTIES  
34 STATE-ASSISTED INFRASTRUCTURE BOND SINKING FUND; TO AMEND SECTIONS  
35 65-39-1, 27-5-101, 27-19-99, 27-57-37, 27-65-75, 65-1-59 AND  
36 65-39-35, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR  
37 RELATED PURPOSES.

38 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

39 **SECTION 1.** Section 65-3-97, Mississippi Code of 1972, is  
40 amended as follows:

41 65-3-97. (1) In addition to and including all other  
42 highways designated as a part of the state highway system, there  
43 is hereby designated as a part thereof a four-lane highway system  
44 to connect various areas of the state with interstate and primary



45 highways. For the segments described in subsection (3) of this  
46 section, the Mississippi Department of Transportation shall  
47 construct and reconstruct four-lane highways, that is, not less  
48 than two (2) lanes for traffic flowing in each direction, along  
49 the routes designated in this section.

50 (2) In the construction and reconstruction of the four-lane  
51 highway system designated in subsection (3) of this section, the  
52 Mississippi Department of Transportation may utilize the roadway  
53 of any existing highway under its jurisdiction and control and  
54 shall do so when such utilization is feasible, provided that such  
55 highways which are utilized shall be constructed to current  
56 standards for such roadways. When it is not feasible to utilize  
57 existing designated highways, the Transportation Department shall  
58 relocate such highways and construct entirely new facilities  
59 whether in urban or rural areas.

60 (3) Construction of the four-lane highway system designated  
61 in this subsection shall commence, proceed and be performed by the  
62 Mississippi Department of Transportation strictly in accordance  
63 with the following set of priorities established for the letting  
64 of contracts on and along various segments thereof:

65 (a) Of the following group of highway segments not less  
66 than fifteen percent (15%) of all contracts necessary to be let  
67 for completion of all segments within the group shall be let by  
68 June 30, 1988, not less than thirty percent (30%) of such  
69 contracts shall be let by June 30, 1989, not less than fifty  
70 percent (50%) of such contracts shall be let by June 30, 1990, not  
71 less than seventy percent (70%) of such contracts shall be let by  
72 June 30, 1991, not less than ninety percent (90%) of such  
73 contracts shall be let by June 30, 1992, and one hundred percent  
74 (100%) of such contracts shall be let by June 30, 1993:

75 (i) Highway segments along or near U.S. 45  
76 beginning at the Clarke/Lauderdale county line and extending  
77 northerly to I-59; then beginning at Macon and extending northerly



78 to Brooksville; then beginning at Columbus Air Force Base and  
79 extending northerly to Aberdeen; then beginning at U.S. 278 and  
80 extending northerly to Shannon; then beginning at Saltillo and  
81 extending northerly to Corinth.

82 (ii) Highway segments along or near U.S. 45A  
83 beginning at U.S. 82 and extending northerly to West Point; then  
84 beginning four (4) miles south of Okolona and extending northerly  
85 to Shannon.

86 (iii) A highway segment along or near U.S. 49W  
87 beginning at U.S. 49 and extending westerly through Yazoo City to  
88 the Yazoo River.

89 (iv) A highway segment along or near U.S. 49W  
90 beginning at Inverness and extending northerly to Indianola.

91 (v) A highway segment along or near U.S. 61  
92 beginning at Port Gibson and extending northerly to the four-lane  
93 south of Vicksburg.

94 (vi) Highway segments along or near U.S. 72  
95 beginning at or near Mt. Pleasant and extending southeasterly to  
96 Mississippi 5; then beginning at Walnut and extending  
97 southeasterly to Corinth; then beginning at Strickland and  
98 extending southeasterly to Burnsville.

99 (vii) Highway segments along or near U.S. 78  
100 beginning at Holly Springs and extending southeasterly to the New  
101 Albany bypass; then beginning at Mississippi 25 and extending  
102 southeasterly to Tremont.

103 (viii) Highway segments along or near U.S. 82  
104 beginning at I-55 and extending easterly to Kilmichael; then  
105 beginning at Eupora and extending easterly to Mathiston; then  
106 beginning at Mississippi 12 and extending easterly to the Alabama  
107 state line.

108 (ix) A highway segment along or near U.S. 84  
109 beginning at I-59 and extending easterly to the Jones/Wayne county  
110 line.



111 (x) Highway segments along or near U.S. 98  
112 beginning at Columbia and extending easterly to the Marion/Lamar  
113 county line; then beginning at U.S. 49 and extending southeasterly  
114 to the Alabama state line.

115 (b) Of the following group of highway segments not less  
116 than five percent (5%) of all contracts necessary to be let for  
117 completion of all segments within the group shall be let by June  
118 30, 1991, not less than ten percent (10%) of such contracts shall  
119 be let by June 30, 1992, not less than twenty-five percent (25%)  
120 of such contracts shall be let by June 30, 1993, not less than  
121 forty percent (40%) of such contracts shall be let by June 30,  
122 1994, not less than fifty-five percent (55%) of such contracts  
123 shall be let by June 30, 1995, not less than seventy percent (70%)  
124 of such contracts shall be let by June 30, 1996, not less than  
125 eighty-five percent (85%) of such contracts shall be let by June  
126 30, 1997, and one hundred percent (100%) of such contracts shall  
127 be let by June 30, 1998:

128 (i) Highway segments along or near Mississippi 25  
129 beginning at Mississippi 471 and extending northeasterly to  
130 Mississippi 43; then beginning at the Winston/Oktibbeha county  
131 line and extending northeasterly to Starkville.

132 (ii) A highway segment along or near Mississippi  
133 63 beginning at the Jackson/George county line and extending  
134 northerly to Lucedale.

135 (iii) A highway segment along or near Mississippi  
136 302 beginning at I-55 in Southaven and extending easterly to U.S.  
137 72 at or near Mt. Pleasant.

138 (iv) Highway segments along or near U.S. 45  
139 beginning at the Alabama state line and extending northerly to the  
140 Clarke/Lauderdale county line; then beginning at Lauderdale and  
141 extending northerly to Macon; then beginning at Aberdeen and  
142 extending northerly to U.S. 278.



143 (v) A highway segment along or near U.S. 45A  
144 beginning at West Point and extending northerly to four (4) miles  
145 south of Okolona.

146 (vi) A highway segment beginning at Brooksville  
147 along or near U.S. 45 or U.S. 45A and extending northerly to U.S.  
148 82, such segment having been designated by the Transportation  
149 Commission pursuant to the provisions of paragraph (1)(c) of this  
150 section.

151 (vii) A highway segment along or near U.S. 49W  
152 beginning at the Yazoo River and extending northerly to Inverness.

153 (viii) Highway segments along or near U.S. 61  
154 beginning at the Louisiana state line and extending northerly to  
155 the Wilkinson/Adams county line; then beginning at Washington and  
156 extending northerly to Port Gibson; then beginning at Merigold and  
157 extending northerly to Shelby; then beginning at the north end of  
158 the Clarksdale bypass and extending northerly to the Tennessee  
159 state line.

160 (ix) A highway segment along or near U.S. 72  
161 beginning at Mississippi 5 and extending southeasterly to Walnut.

162 (x) A highway segment along or near U.S. 78  
163 beginning at Tremont and extending southeasterly to the Alabama  
164 state line.

165 (xi) Highway segments along or near U.S. 82  
166 beginning at the Montgomery/Webster county line and extending  
167 easterly to Eupora; then beginning at Mathiston and extending  
168 easterly to Starkville.

169 (xii) Highway segments along or near U.S. 84  
170 beginning at Leesdale and extending easterly to Roxie; then  
171 beginning at Auburn Road and extending easterly to I-55; then  
172 beginning at the east end of the Brookhaven bypass and extending  
173 easterly to Prentiss; then beginning at the Jones/Covington county  
174 line and extending easterly to Horse Creek; then beginning at the  
175 Jones/Wayne county line and extending easterly to Waynesboro.



176 (xiii) Highway segments along or near U.S. 98  
177 beginning at the Pike/Walthall county line and extending easterly  
178 to Columbia; then beginning at the Marion/Lamar county line and  
179 extending easterly to the four-lane west of Hattiesburg.

180 (c) Of the following group of highway segments not less  
181 than ten percent (10%) of all contracts necessary to be let for  
182 completion of all segments within the group shall be let by June  
183 30, 1996, not less than twenty percent (20%) of such contracts  
184 shall be let by June 30, 1997, not less than forty percent (40%)  
185 of such contracts shall be let by June 30, 1998, and one hundred  
186 percent (100%) of such contracts shall be let by June 30, 1999:

187 (i) A highway segment along or near Mississippi 25  
188 beginning at Mississippi 43 and extending northeasterly to the  
189 Winston/Oktibbeha county line.

190 (ii) A highway segment along or near Mississippi  
191 63 beginning at Lucedale and extending northerly to U.S. 45 at  
192 State Line.

193 (iii) A highway segment along or near U.S. 61  
194 beginning at Shelby and extending northerly to U.S. 49.

195 (iv) A highway segment along or near U.S. 82  
196 beginning at Kilmichael and extending easterly to the  
197 Montgomery/Webster county line.

198 (v) Highway segments along or near U.S. 84  
199 beginning at Eddiceton and extending easterly to Auburn Road; then  
200 beginning at Prentiss and extending easterly to Collins; then  
201 beginning at Waynesboro and extending easterly to the Alabama  
202 state line.

203 \* \* \*

204 (4) (a) The Mississippi Department of Transportation shall  
205 construct and reconstruct four-lane highways, that is, not less  
206 than two (2) lanes for traffic flowing in each direction along the  
207 following routes:



208                   (i) A highway segment along or near Mississippi 15  
209 beginning at I-10 and extending northerly to the  
210 Mississippi/Tennessee state line.

211                   (ii) A highway segment along or near Mississippi 6  
212 beginning at or near U.S. 61 and extending easterly to or near  
213 I-55 at or near Batesville.

214                   (iii) A highway segment along or near Mississippi  
215 6 beginning at or near Mississippi 9 and extending easterly to  
216 U.S. 45.

217                   (b) Contracts for the segments described in this  
218 subsection shall be let by the Transportation Commission as soon  
219 as it is possible to do so.

220                   (c) In the construction and reconstruction of the  
221 four-lane highway segments designated in this subsection, the  
222 Mississippi Department of Transportation may utilize the roadway  
223 of any existing highway under its jurisdiction and control and  
224 shall do so when such utilization is feasible, provided that such  
225 highways which are utilized shall be constructed to current  
226 standards for such roadways. When it is not feasible to utilize  
227 existing designated highways, the Transportation Department shall  
228 relocate such highways and construct entirely new facilities  
229 whether in urban or rural areas.

230                   (5) (a) The Transportation Commission shall construct,  
231 upgrade or improve the segments described in paragraphs (f), (g)  
232 and (h) of this subsection, the projects described in Section  
233 65-39-1 and other highway construction under its jurisdiction, in  
234 accordance with a priority schedule based upon a needs analysis  
235 performed by the Mississippi Department of Transportation. The  
236 priority schedule shall be reviewed annually by the Department of  
237 Transportation to determine if the priority schedule is in need of  
238 revision. The analytic methods and procedures utilized by the  
239 Mississippi Department of Transportation to perform the needs  
240 analysis shall conform to current standards and practices of the



241 transportation sciences and industry as promulgated in appropriate  
242 documentation of the United States Department of Transportation,  
243 the Transportation Research Board, the American Association of  
244 Highway and Transportation Officials, and other recognized and  
245 relevant bodies. Such conforming methodologies shall be applied  
246 utilizing considerations appropriate to the specific situation and  
247 may include capacity analysis, traffic counting, traffic  
248 projection, cost estimation, benefit-cost analysis, user cost  
249 analysis, land use projections and similar analyses and  
250 projections, so that all analyses are completed with the best  
251 tools available at the time of the analysis. The Transportation  
252 Commission shall establish and publish standards for setting the  
253 priorities and in so doing may consider other factors, not in  
254 violation of federal law, as the Transportation Commission may  
255 consider relevant, including, but not limited to, economic  
256 development and safety. The first determinant for construction of  
257 highway segments shall be the year of need. "Year of need" for  
258 purposes of this section is the year in which the level of service  
259 on a segment is projected to deteriorate to an unacceptable level.  
260 For segments with the same year of need, prioritization shall be  
261 based on the volume to capacity ratio and the daily traffic  
262 volume. In the event that the Transportation Commission deviates  
263 from the recommended priorities presented through the needs  
264 analysis, the commission shall spread the specific reasons for the  
265 deviation on its minutes. The priority schedule shall reflect  
266 immediate needs which shall be construction, upgrades and  
267 improvements to the state highway system needed over a five-year  
268 period based upon the criteria established in this paragraph which  
269 shall be reviewed annually by the Mississippi Department of  
270 Transportation. The priority schedule shall project mid-range  
271 needs which shall include highway corridors that are projected to  
272 reach an unacceptable level of service within ten (10) years after  
273 each annual review of the priority schedule. The priority





274 schedule shall project long-range needs which shall include  
275 highway corridors that are projected to reach an unacceptable  
276 level of service ten (10) years or more after each annual review  
277 of the priority schedule.

278 (b) On or before October 1, 2005, and on or before  
279 October 1 of each year thereafter, the Transportation Commission  
280 shall present to the Highways and Transportation Committee of the  
281 Senate and the Transportation Committee of the House of  
282 Representatives the schedule of priorities developed as provided  
283 for in paragraph (a) of this subsection reflecting the proposed  
284 schedule of construction for segments. The proposed schedule  
285 shall be followed until later modified based on the criteria  
286 established in paragraph (a) of this subsection.

287 (c) The Transportation Commission shall begin letting  
288 projects based upon the prioritized schedule of need not later  
289 than January 1, 2006; however, the commission shall have the  
290 flexibility to adjust the sequencing of projects as may be  
291 required in order to maximize the utilization of available funding  
292 or to accommodate the relative requirement of each individual  
293 project.

294 (d) Funds deposited into the special funds created in  
295 Section 65-39-3 or 65-39-17 may only be expended as provided for  
296 in Sections 65-39-1 through 65-39-37; however, funds otherwise  
297 generated may be expended on segments included in Section 65-39-1  
298 that are in the prioritized schedule established pursuant to this  
299 subsection, as well as other projects included in such schedule.

300 (e) For fiscal year 2006 and each fiscal year  
301 thereafter, the Transportation Commission shall dedicate not less  
302 than Two Hundred Million Dollars (\$200,000,000.00) in state and/or  
303 federal funds to fund the program established by this subsection.

304 (f) The Transportation Commission and the Mississippi  
305 Department of Transportation shall, in addition to all other  
306 projects, consider the following as immediate needs when



307 establishing the initial priority schedule pursuant to paragraph  
308 (a) of this section:

309 (i) An Interstate highway segment along or near  
310 I-55 beginning at or near Hernando and extending northerly to the  
311 Tennessee state line.

312 (ii) A highway segment along or near Mississippi  
313 304 beginning at or near U.S. 61 and extending easterly to or near  
314 I-55.

315 (iii) A highway segment along or near U.S. 82  
316 beginning at the east end of the proposed Greenville River Bridge  
317 and extending northeasterly to or near Stoneville.

318 (iv) A highway segment along or near Mississippi  
319 25 beginning at or near U.S. 45 and extending northerly to or near  
320 Mississippi 23 and the portion of such segment that is described  
321 in Section 65-3-137 shall be constructed in compliance with such  
322 section.

323 (v) A highway segment along or near Mississippi  
324 278 beginning at or near Amory and extending westerly to U.S. 45.

325 (vi) A highway segment along or near Mississippi  
326 41 beginning at U.S. 45 and extending westerly to or near Okolona.

327 (vii) A highway segment along or near Mississippi  
328 9 beginning at Mississippi 6 north of Pontotoc and extending  
329 northerly to U.S. 78.

330 (viii) A highway segment along or near Mississippi  
331 25 beginning at or near the Itawamba county line and extending  
332 northerly to or near U.S. 72.

333 (ix) A highway segment along or near Mississippi  
334 35 beginning at the end of the existing four-lane at Forest and  
335 extending northerly to or near Hillsboro.

336 (x) A highway segment along or near Mississippi 35  
337 beginning at or near Mississippi 487 and extending northerly to or  
338 near Mississippi 25.



- 339                    (xi) A highway segment along or near Mississippi  
340 16 beginning at or near I-55 and extending easterly to or near  
341 Philadelphia.
- 342                    (xii) An Interstate highway segment along or near  
343 I-20 beginning at the Mississippi River Bridge and extending  
344 easterly to or near U.S. 61 north.
- 345                    (xiii) A highway segment consisting of two (2)  
346 lanes of construction and two (2) lanes of right-of-way  
347 acquisition beginning at the Port of Vicksburg and extending  
348 easterly to or near U.S. 61.
- 349                    (xiv) An Interstate highway segment along or near  
350 I-20 beginning at or near the Clinton Raymond Road Interchange and  
351 extending easterly to or near the Mississippi 18 Interchange.
- 352                    (xv) An Interstate highway segment along or near  
353 I-20 beginning at or near I-55 south and extending easterly to or  
354 near I-55 north.
- 355                    (xvi) An Interstate highway segment along or near  
356 I-55 beginning at or near I-20 and extending northerly to or near  
357 the High Street Interchange.
- 358                    (xvii) An Interstate highway segment along or near  
359 I-55 beginning at or near the Elton Road Interchange and extending  
360 northerly to or near I-20.
- 361                    (xviii) An Interstate highway segment along or  
362 near I-59 beginning at or near U.S. 98 and extending northerly to  
363 or near U.S. 49.
- 364                    (xix) A highway segment along or near Mississippi  
365 43 beginning at or near the Hancock county line and extending  
366 westerly to or near I-59.
- 367                    (xx) An Interstate highway segment along or near  
368 Canal Road (Mississippi 601) beginning at or near U.S. 90 and  
369 extending northerly to or near I-10.
- 370                    (xxi) An Interstate highway segment consisting of  
371 four (4) lanes along or near U.S. 49 beginning at or near I-10 and



372 extending northerly to or near Lyman; then beginning at or near  
373 I-59 and extending westerly to or near U.S. 49; then beginning at  
374 or near I-59 and extending northwesterly to U.S. 49; then  
375 beginning at or near Florence and extending northerly to or near  
376 I-20.

377 (xxii) A highway segment at or near U.S. 49  
378 beginning along or near Lyman and extending northerly to I-20 with  
379 geometric type improvements along the entire corridor at or near  
380 the One Hundred Million Dollar (\$100,000,000.00) estimate.

381 (xxiii) An Interstate highway along or near  
382 I-20/59 beginning at or near the merge of I-20 and I-59 and  
383 extending easterly to or near Mississippi 39.

384 (xxiv) A highway segment along or near Mississippi  
385 67 beginning at or near I-10 and extending northwesterly to or  
386 near U.S. 49.

387 (xxv) A highway segment along or near Mississippi  
388 605 beginning at or near I-10 and extending northerly to or near  
389 Mississippi 67.

390 (xxvi) A highway segment along or near Mississippi  
391 43 beginning at the end of the existing four-lane and extending  
392 northerly to or near Kiln.

393 (xxvii) A highway segment along or near  
394 Mississippi 24/Mississippi 48 beginning at or near Mississippi 33  
395 south and extending easterly to or near Mississippi 33 north.

396 (xxviii) A highway segment along or near  
397 Mississippi 24/Mississippi 48 beginning at or near Mississippi 569  
398 and extending easterly to or near I-55.

399 (xxix) A highway segment along or near Mississippi  
400 27 beginning at or near I-55 and extending northerly to or near  
401 I-20.

402 (xxx) A highway segment along or near Mississippi  
403 57 beginning at or near I-10 and extending northerly to or near  
404 Vancleave.



405 (xxxi) A highway segment along or near Mississippi  
406 19 beginning at or near Collinsville and extending northerly to or  
407 near Philadelphia.

408 (xxxii) A highway segment along or near  
409 Mississippi 12 beginning at or near I-55 and extending to or near  
410 U.S. 51.

411 (xxxiii) A highway segment along or near  
412 Mississippi 18 beginning at or near Mississippi 27 and extending  
413 northerly to or near the end of the four-lane at or near Raymond.

414 (xxxiv) A highway segment along or near  
415 Mississippi 28 beginning at or near Fayette and extending easterly  
416 to I-55.

417 (g) The Transportation Commission and the Mississippi  
418 Department of Transportation shall, in addition to all other  
419 projects, consider the following as mid-range needs when  
420 establishing the initial priority schedule pursuant to paragraph  
421 (a) of this section:

422 (i) A highway segment along or near U.S. 49  
423 beginning at U.S. 61 and extending northwesterly to the Arkansas  
424 state line.

425 (ii) A highway segment along or near Mississippi 8  
426 beginning at or near Rosedale and extending easterly to or near  
427 Ruleville.

428 (iii) A highway segment along or near Mississippi  
429 25 beginning at the end of the existing four-lane and extending  
430 northerly to or near the Tishomingo county line.

431 (iv) A highway segment along or near Mississippi  
432 25 beginning at or near Mississippi 23 and extending northerly to  
433 or near U.S. 78.

434 (v) A highway segment along or near Kosciusko and  
435 extending northeasterly to or near Ethel; then beginning at or  
436 near Weir and extending northeasterly to or near Mississippi 15;



437 then beginning at or near Longview and extending northeasterly to  
438 or near Starkville.

439 (vi) A highway segment along or near Mississippi  
440 35 beginning at or near Hillsboro and extending northerly to or  
441 near Mississippi 487.

442 (vii) A highway segment along or near Mississippi  
443 35 beginning at or near Mississippi 25 and extending northerly to  
444 or near Mississippi 12 in Kosciusko.

445 (viii) A highway segment along or near Mississippi  
446 16 beginning at or near Mississippi 25 and extending easterly to  
447 or near BIA 22.

448 (ix) A highway segment along or near Mississippi  
449 22 beginning at or near Edwards and extending northeasterly to or  
450 near Canton.

451 (x) An Interstate highway segment along or near  
452 I-55 beginning at or near I-220 and extending northerly to or near  
453 Canton.

454 (xi) An Interstate highway segment along or near  
455 I-20 beginning at or near U.S. 61 north and extending easterly to  
456 or near the Flowers Interchange.

457 (xii) An Interstate highway segment along or near  
458 I-20 beginning at or near the Mississippi 18 Interchange and  
459 extending easterly to or near I-55 south.

460 (xiii) An Interstate highway segment along or near  
461 I-20 beginning at or near I-55 north and extending easterly to or  
462 near U.S. 49.

463 (xiv) A highway segment along or near Mississippi  
464 43 beginning at or near Kiln and extending northwesterly to or  
465 near Flat Top Road.

466 (xv) A highway segment along or near U.S. 98  
467 beginning at or near U.S. 84 at or near Meadville and extending  
468 easterly to or near I-55.



469                   (xvi) A highway segment along or near Mississippi  
470 24/Mississippi 48 beginning at or near Woodville and extending  
471 easterly to or near Mississippi 33 south.

472                   (xvii) A highway segment along or near Mississippi  
473 24/Mississippi 48 beginning at or near Mississippi 33 north and  
474 extending easterly to or near Mississippi 569.

475                   (xviii) A highway segment along or near  
476 Mississippi 12 beginning at or near U.S. 51 and extending to or  
477 near Kosciusko.

478                   (xix) A highway segment beginning at or near Ethel  
479 and extending northeasterly to or near Weir; then beginning at or  
480 near Mississippi 15 and extending northeasterly to Longview.

481                   (h) The Transportation Commission and the Mississippi  
482 Department of Transportation shall, in addition to all other  
483 projects, consider the following as long-range needs when  
484 establishing the initial priority schedule pursuant to paragraph  
485 (a) of this section:

486                   (i) A highway segment along or near Mississippi 19  
487 beginning at or near Mississippi 15 and extending northwesterly to  
488 or near Kosciusko.

489                   (ii) An Interstate highway segment along or near  
490 I-55 beginning at or near Senatobia and extending northerly to  
491 Hernando.

492                   (iii) An Interstate highway segment along or near  
493 I-20 beginning at or near the Flowers Interchange and extending  
494 easterly to or near Clinton Raymond Road Interchange.

495                   (iv) An Interstate highway segment along or near  
496 I-20 beginning at or near the Brandon Crossgates Interchange and  
497 extending easterly to or near the Pelahatchie Mississippi 43  
498 Interchange.

499                   (v) An Interstate highway segment along or near  
500 I-55 beginning at or near the High Street Interchange and  
501 extending northerly to or near Mississippi 25.



502                    (vi) An Interstate highway segment along or near  
503 I-55 beginning at or near Terry and extending northerly to or near  
504 the Elton Road Interchange.

505                    (vii) An Interstate highway along or near I-20  
506 beginning at or near Chunky and extending easterly to or near  
507 I-59.

508                    (viii) An Interstate highway along or near I-20/59  
509 beginning at or near Mississippi 39 and extending easterly to or  
510 near Toomsuba.

511                    (ix) A highway segment along or near Mississippi  
512 43 beginning at or near Flat Top Road and extending westerly to or  
513 near the Pearl River county line.

514                    (x) A highway segment along or near Mississippi 16  
515 beginning at or near I-55 and extending to or near U.S. 49.

516                    (xi) A highway segment along or near Mississippi  
517 35 beginning at the Louisiana state line and extending northerly  
518 to or near U.S. 98 at or near Foxworth.

519                    (xii) A highway segment along or near U.S. 61  
520 beginning at or near Redwood and extending northerly to or near  
521 U.S. 82 at or near Greenville.

522                    (xiii) A highway segment along or near Mississippi  
523 4 beginning at or near U.S. 61 and extending easterly to or near  
524 I-55 at or near Senatobia.

525                    (xiv) A roadway segment along or near Lakeshore  
526 Road beginning at or near U.S. 90 and extending northerly to or  
527 near South Beach Boulevard.

528                    (xv) A highway segment beginning at or near  
529 Ellisville and extending northerly to or near the northern city  
530 limits of Laurel.

531                    (xvi) An Interstate highway segment along or near  
532 I-110 beginning at or near U.S. 90 and extending northerly to or  
533 near I-10.





534       (6) The commission shall, in addition to other projects,  
535 consider the following highway segments for improvements and  
536 highway modifications, including, but not limited to,  
537 straightening and realignment of the existing roadway, the  
538 addition of passing lanes and the widening of existing lanes, the  
539 addition of turn lanes and improvement of shoulders:

540           (a) Mississippi 3 from U.S. 61 to U.S. 49 West.

541           (b) Mississippi 3 from Tutwiler to U.S. 61.

542           (c) Mississippi 7 from Mississippi 9 West to I-55.

543           (d) Mississippi 7 from U.S. 82 to I-55.

544           (e) Mississippi 8 from U.S. 49 West to I-55.

545           (f) Mississippi 8 from I-55 to U.S. 45.

546           (g) Mississippi 9 from Mississippi 7 to U.S. Highway  
547 82.

548           (h) Mississippi 9 from Mississippi 6 to U.S. 78.

549           (i) Mississippi 12 from U.S. 61 to I-55.

550           (j) Mississippi 12 from U.S. 82 to the

551 Mississippi/Alabama state line.

552           (k) Mississippi 12 from the city limits of Ackerman to  
553 the city limits of Sturgis.

554           (l) Mississippi 12 from U.S. 49 West to U.S. 61.

555           (m) Mississippi 12 from Kosciusko to I-55.

556           (n) Mississippi 15 from I-10 to U.S. 98.

557           (o) Mississippi 15 from Mississippi 18 to I-20.

558           (p) Mississippi 16 from Mississippi 39 to U.S. 45.

559           (q) Mississippi 16 from Mississippi 39 to Philadelphia.

560           (r) Mississippi 18 from U.S. 61 to the city limits of  
561 Utica.

562           (s) Mississippi 18 from U.S. 45 to U.S. 80.

563           (t) Mississippi 24 from Mississippi 33 to Mississippi

564 48.

565           (u) Mississippi 28 from Mississippi 33 to I-55.

566           (v) Mississippi 28 from U.S. 51 to U.S. 49.



567           (w) Mississippi 28 from U.S. 84 to U.S. 49.  
568           (x) Mississippi 33 from U.S. 61 to the  
569 Mississippi/Louisiana state line.  
570           (y) Mississippi 35 from U.S. 49 to I-20.  
571           (z) Mississippi 39 from DeKalb to the Meridian Naval  
572 Air Station.  
573           (aa) Mississippi 42 from U.S. 84 to U.S. 49.  
574           (bb) Mississippi 43 from Mississippi 26 to Picayune.  
575           (cc) Mississippi 48 from Mississippi 35 to U.S. 51.  
576           (dd) Mississippi 50 from Mississippi 15 to the  
577 Mississippi/Alabama state line.  
578           (ee) Mississippi 69 from Columbus to the  
579 Mississippi/Alabama state line.  
580           (ff) Mississippi 389 from Starkville to Mississippi 15.  
581           (gg) Mississippi 469 from U.S. 49 to Mississippi 28.  
582           (hh) Mississippi 469 from U.S. 49 to Mississippi 468.  
583           (ii) Mississippi 550 from Mississippi 28 to I-55.  
584           (jj) Mississippi 563 from U.S. 61 to Mississippi 33.  
585           (kk) Mississippi 567 from Mississippi 24 to U.S. 98.  
586           (ll) Mississippi 570 from Liberty to I-55.  
587           (mm) Mississippi 584 from Liberty to I-55.  
588           (nn) Mississippi 589 from U.S. 98 to I-59.  
589           (oo) Mississippi 603 from I-10 to Kiln/Delisle Road.  
590           (pp) Old U.S. 45 beginning in the City of Meridian at  
591 or near the old Coca-Cola Company and extending northerly  
592 approximately two (2) miles to just beyond the Town of Marion.  
593           (qq) U.S. 49 East from Yazoo City to Tutwiler.  
594           (rr) U.S. 49 from Tutwiler to Clarksdale.  
595           (ss) U.S. 49 from Indianola to Clarksdale.  
596           (tt) A highway segment in Panola County beginning at  
597 presently designated Mississippi 315 in Section 30, Township 8  
598 South, Range 5 West, and extending southeasterly to intersect  
599 Mississippi 6 in Section 32, Township 8 South, Range 5 West.



600       (7) The Mississippi Transportation Commission shall conduct  
601 a feasibility study and prepare a conceptual design for a  
602 thoroughfare that encircles the City of Hattiesburg.

603       (8) The construction priorities established in this section  
604 shall not be construed as prohibiting the completion of highway  
605 segments which, on July 1, 1987, are included in the current  
606 three-year plan under Section 65-1-141, and for which, on July 1,  
607 1987, grade and drainage has been completed or contracts for grade  
608 and drainage have been let. Nothing shall preclude the  
609 construction of fully controlled access highways.

610       (9) Contracts may be let and construction may commence and  
611 be performed concurrently on any of the highway segments  
612 designated in subsections (3), (4) and (5) of this section,  
613 notwithstanding the priorities established for the letting of  
614 contracts on the various segments designated therein, provided  
615 that funds are available and, provided that, at all times, the  
616 percentages of all contracts required to be let on the segments  
617 designated in subsection (3) \* \* \* of this section are, in fact,  
618 let no later than the dates established therein.

619       (10) (a) All highway construction and reconstruction  
620 authorized under this section shall be performed by contract let  
621 on competitive bid in the manner provided by statute; however,  
622 highway segments shall be constructed in lengths of not less than  
623 ten (10) miles.

624       (b) It is the intent of the Legislature that not less  
625 than ten percent (10%) of the amounts authorized to be expended  
626 for construction and reconstruction of the four-lane highway  
627 segments designated in this section shall be expended with small  
628 business concerns owned and controlled by socially and  
629 economically disadvantaged individuals. The term "socially and  
630 economically disadvantaged individuals" shall have the meaning  
631 ascribed to such term under Section 8(d) of the Small Business Act  
632 (15 USCS, Section 637(d)) and relevant subcontracting regulations



633 promulgated pursuant thereto; except that women shall be presumed  
634 to be socially and economically disadvantaged individuals for the  
635 purposes of this paragraph (b).

636 (11) (a) Notwithstanding the provisions of subsection  
637 (10)(a) of this section, the Mississippi Transportation Commission  
638 may construct highway segments of less than ten (10) miles in  
639 length if:

640 (i) The segment as described in subsection (3) and  
641 (4) of this section or the schedule of priorities established in  
642 subsection (5) of this section is less than ten (10) miles in  
643 length;

644 (ii) The segment will connect two (2) existing  
645 four-lane highways;

646 (iii) The segment will connect an existing  
647 four-lane highway with an incorporated municipality;

648 (iv) The segment will connect an existing  
649 four-lane highway with a river, the state boundary or any other  
650 natural or man-made barrier;

651 (v) For a particular project, the costs of  
652 constructing a single segment of at least ten (10) miles in length  
653 would greatly exceed the aggregate costs of constructing two (2)  
654 or more segments; or

655 (vi) The segment is in an urban area and involves  
656 the completion of bypasses or other construction which will  
657 facilitate and accommodate major traffic movement.

658 (b) In any case in which the Transportation Commission  
659 authorizes the construction of a highway segment of less than ten  
660 (10) miles in length, the commission shall set forth and record in  
661 its official minutes explanation and justification therefor based  
662 upon one or more of the conditions prescribed in paragraph \* \* \*  
663 (a) of this subsection.

664 (12) (a) To assist in defraying the costs and expenses for  
665 construction, reconstruction and relocation of the four-lane



666 highway system described in this section, the following revenues  
667 shall be paid out of such funds made available to the  
668 Transportation Commission and the Mississippi Department of  
669 Transportation:

670           (i) From matched federal funds or other federal  
671 funds, Thirty-two Million Dollars (\$32,000,000.00) for fiscal year  
672 1988, Twenty-five Million Dollars (\$25,000,000.00) for fiscal year  
673 1989, Thirty Million Dollars (\$30,000,000.00) for fiscal year 1990  
674 and fifty percent (50%) of such federal funds for fiscal year 1991  
675 and each fiscal year thereafter; and

676           (ii) Five Million Dollars (\$5,000,000.00) from  
677 matched federal bridge replacement funds for fiscal year 1988 and  
678 each fiscal year thereafter when the segments proposed for  
679 construction contain bridges that are eligible for replacement  
680 under the Federal Aid Bridge Replacement Program.

681           (b) Federal funds in addition to the federal funds  
682 specified in paragraph (a) of this subsection may be used for the  
683 construction, reconstruction and relocation of the four-lane  
684 highway system described in this section. Such federal funds may  
685 be utilized in lieu of state funding that would otherwise be  
686 utilized for such system; provided, however, that the annual total  
687 amount of funding for the construction, reconstruction and  
688 relocation of the highway system described in this section shall  
689 not be less than it would have otherwise been without the  
690 utilization of such additional federal funds.

691           (13) The Transportation Department shall submit a report to  
692 the Legislature by January 10 of each calendar year setting forth  
693 the current status of the construction program set forth in this  
694 section to include, but not be limited to, the following  
695 information:

696           (a) Specific segments on which engineering is being  
697 performed or has been completed;



698           (b) Specific segments for which right-of-way has been  
699 acquired or is being acquired;

700           (c) Specific segments for which construction contracts  
701 have been let;

702           (d) Specific segments on which construction is in  
703 progress;

704           (e) Specific segments on which construction has been  
705 completed;

706           (f) Projections for completion of the next step on each  
707 segment;

708           (g) Revenue derived for such construction program from  
709 each revenue source contained in Chapter 322, Laws, 1987, and in  
710 Chapter 557, Laws, 1994;

711           (h) For each fiscal year beginning in 1994, a detailed  
712 cash flow projection by source of program activities and an  
713 estimate of when the program will encounter a funding shortage due  
714 to costs exceeding original projections;

715           (i) A schedule of all complete and open-to-traffic  
716 highway segments and the related total cost of each segment;

717           (j) A schedule of all highway segments on which all  
718 contracts necessary for completion of the segments were not let as  
719 of the date required by law;

720           (k) A complete recap of all program receipts by source,  
721 and of all disbursements for the prior fiscal year and cumulative  
722 totals since the inception of the program as compared to  
723 projections; and

724           (l) A statement from the Department of Transportation  
725 regarding the status of the funding of the program based on agency  
726 cost experience and projections for the future.

727           The report shall be deemed submitted when ten (10) copies are  
728 submitted to the Clerk of the House of Representatives and ten  
729 (10) copies are submitted to the Secretary of the Senate.



730           **SECTION 2.** Section 75-76-129, Mississippi Code of 1972, is  
731 amended as follows:

732           **[Through June 30, 2022, this section shall read as follows:]**

733           75-76-129. On or before the last day of each month all  
734 taxes, fees, interest, penalties, damages, fines or other monies  
735 collected by the State Tax Commission during that month under the  
736 provisions of this chapter, with the exception of (a) the local  
737 government fees imposed under Section 75-76-195, and (b) an amount  
738 equal to Three Million Dollars (\$3,000,000.00) of the revenue  
739 collected pursuant to the fee imposed under Section  
740 75-76-177(1)(c), or an amount equal to twenty-five percent (25%)  
741 of the revenue collected pursuant to the fee imposed under Section  
742 75-76-177(1)(c), whichever is the greater amount, shall be paid by  
743 the State Tax Commission to the State Treasurer to be deposited in  
744 the State General Fund. The local government fees shall be  
745 distributed by the State Tax Commission pursuant to Section  
746 75-76-197. An amount equal to Three Million Dollars  
747 (\$3,000,000.00) of the revenue collected during that month  
748 pursuant to the fee imposed under Section 75-76-177(1)(c) shall be  
749 deposited by the State Tax Commission into the bond sinking fund  
750 created in Section 65-39-3. The revenue collected during that  
751 month pursuant to the fee imposed under Section 75-76-177(1)(c)  
752 that is in excess of Three Million Dollars (\$3,000,000.00), but is  
753 less than twenty-five percent (25%) of the amount of revenue  
754 collected during that month, shall be deposited into the State  
755 Highway Fund to be used exclusively for the reconstruction and  
756 maintenance of highways of the State of Mississippi.

757           **[From and after July 1, 2022, this section shall read as**  
758 **follows:]**

759           75-76-129. On or before the last day of each month, all  
760 taxes, fees, interest, penalties, damages, fines or other monies  
761 collected by the State Tax Commission during that month under the  
762 provisions of this chapter, with the exception of the local



763 government fees imposed under Section 75-76-195, shall be paid by  
764 the State Tax Commission to the State Treasurer to be deposited in  
765 the State General Fund. The local government fees shall be  
766 distributed by the State Tax Commission pursuant to Section  
767 75-76-197.

768 **SECTION 3.** Section 65-39-1, Mississippi Code of 1972, is  
769 amended as follows:

770 65-39-1. (1) The Mississippi Transportation Commission is  
771 authorized, subject to the availability of funds in the Gaming  
772 Counties State-Assisted Infrastructure Fund created in Section  
773 65-39-17, to conduct feasibility studies and, pursuant to  
774 information gathered in such studies, select routes and locations,  
775 perform preliminary engineering, acquire necessary right-of-way  
776 and property, construct and/or reconstruct and improve existing or  
777 new highways, roads, streets and bridges, including two-lane,  
778 four-lane and multi-lane roads (or segments thereof), perform  
779 intersection improvements, provide signal retiring, turnbay  
780 extensions, additional interchanges and other traffic  
781 modifications, within and approaching those counties in this state  
782 where legal gaming is being conducted or is authorized. Any  
783 highway, road, street or bridge that is authorized to be  
784 constructed, reconstructed or improved shall meet design standards  
785 established by the Mississippi Department of Transportation, shall  
786 be constructed to bear a load limit of at least eighty thousand  
787 (80,000) pounds and, upon completion, shall become a part of the  
788 state highway system, and thereafter shall be under the  
789 jurisdiction of the Mississippi Transportation Commission and the  
790 Mississippi Department of Transportation for construction and  
791 maintenance.

792 (2) The projects authorized in subsection (1) of this  
793 section shall include, but shall not be limited to, highways,  
794 roads, streets and bridges on and along the following locations:





795                   (a) U.S. Highway 90 from its intersection with  
796 Mississippi 607 in Hancock County to Ocean Springs, and including  
797 Lakeshore Road in Hancock County from its intersection with U.S.  
798 Highway 90 to Beach Boulevard;

799                   (b) Mississippi 4 from U.S. Highway 61 to Mississippi  
800 3;

801                   (c) Mississippi 4 from Mississippi 3 to Senatobia;

802                   (d) Lorraine/Cowan Road from U.S. Highway 90 to I-10;

803                   (e) U.S. Highway 49 from U.S. Highway 90 to I-10 in  
804 Gulfport;

805                   (f) Mississippi 304 beginning at the Tennessee state  
806 line at or near U.S. 72 and thence running in a southwesterly  
807 direction to intersect with U.S. 78 at or near Byhalia and thence  
808 running in a westerly direction to intersect I-55 at or near  
809 Hernando and thence running in a westerly direction to intersect  
810 with U.S. 61 in DeSoto County, with a spur extending southwesterly  
811 to or near Robinsonville in Tunica County;

812                   (g) I-10 from Exit 28 to Exit 57;

813                   (h) A new location from the northernmost point on I-110  
814 to U.S. 49;

815                   (i) U.S. Highway 61 from the Tunica County line to the  
816 Tennessee state line;

817                   (j) (i) Four-lanes for traffic along Mississippi 16  
818 beginning at its intersection with Mississippi 25 and extending  
819 easterly to join the existing four-lane on the west side of  
820 Carthage within the corporate boundaries;

821                         (ii) Passing lanes and turn lanes, as needed,  
822 along Mississippi 16 beginning at a point on the east side of  
823 Carthage within the corporate boundaries where the existing  
824 four-lane ends and extending easterly to the Leake/Neshoba county  
825 line; and



826                   (iii) Four-lanes for traffic along Mississippi 16  
827 beginning at the Leake/Neshoba county line and extending easterly  
828 to not more than ten (10) miles east of Mississippi 15;

829                   (k) Lorraine/Cowan Road Extension from I-10 North to  
830 relocated/reconstructed Mississippi 67;

831                   (l) At various locations on and along U.S. Highway 82  
832 and Mississippi 1 in the City of Greenville;

833                   (m) At various locations on and along I-20, U.S.  
834 Highway 61 and U.S. Highway 80 in the City of Vicksburg, including  
835 a truck route from Harbor Industrial Park to U.S. Highway 61 north  
836 and an extension of South Frontage Road with railroad bridge to  
837 Interstate Highway 20;

838                   (n) At various locations on and along U.S. Highway 61,  
839 U.S. Highway 65 and Washington Street in the City of Natchez;

840                   (o) At various locations on and along U.S. Highway 90  
841 in the City of Pass Christian;

842                   (p) Mississippi 43/603 beginning where the existing  
843 four-lane ends north of I-10 and extending northerly to a point  
844 approximately one (1) mile north of Kiln where Mississippi 43/603  
845 divides into Mississippi 43 and Mississippi 603;

846                   (q) Mississippi 43 beginning where Mississippi 43 and  
847 Mississippi 603 divide and extending northwesterly to or near  
848 Picayune;

849                   (r) U.S. 49 from U.S. 61 west to the Mississippi River  
850 bridge;

851                   (s) Subject to the conditions prescribed in subsection  
852 (3) of this section, a central Harrison County connector from I-10  
853 to U.S. 90 in the vicinity of Canal Road to the Mississippi State  
854 Port at Gulfport; and

855                   (t) An east Harrison County connector from U.S. 90 to  
856 I-10 to be located between the Cowan-Lorraine Road interchange and  
857 the I-110 interchange.



858 (3) Authorization for the project described in paragraph  
859 (2)(s) of this section is conditioned upon receipt by the  
860 Mississippi Transportation Commission of a written commitment by  
861 the Mississippi Development Authority to make available for such  
862 project not less than Six Million Dollars (\$6,000,000.00).

863 (4) \* \* \* If a project authorized in this section is also  
864 included in the four-lane highway program under Section  
865 65-3-97(3), then all contracts necessary to be let for the  
866 completion of the project under this section shall be let not  
867 later than the priorities established for the letting of contracts  
868 for the project under Section 65-3-97(3). Prioritization of  
869 construction for all other projects authorized in this section  
870 shall be conducted as provided for in Section 65-3-97(4).

871 (5) (a) Funds for the projects authorized under this  
872 section may be provided through the issuance of bonds under  
873 Sections 65-39-5 through 65-39-33, through the issuance of notes  
874 for such purposes under Section 31-17-127 or from such monies as  
875 may be available in the Gaming Counties State-Assisted  
876 Infrastructure Fund created under Section 65-39-17.

877 (b) In addition to the funds provided for under  
878 paragraph (a) of this subsection, funds for the project described  
879 in subsection (2)(s) of this section also may be provided from any  
880 available federal, state, county or municipal funds authorized for  
881 such project, including the Economic Development Highway Act.

882 **SECTION 4.** Section 27-5-101, Mississippi Code of 1972, is  
883 amended as follows:

884 **[With regard to any county which is exempt from the**  
885 **provisions of Section 19-2-3, this section shall read as follows:]**

886 27-5-101. Unless otherwise provided in this section, on or  
887 before the fifteenth day of each month, all gasoline, diesel fuel  
888 or kerosene taxes which are levied under the laws of this state  
889 and collected during the previous month shall be paid and  
890 apportioned by the State Tax Commission as follows:



891                   (a)   (i)   Except as otherwise provided in Section  
892 31-17-127, from the gross amount of gasoline, diesel fuel or  
893 kerosene taxes produced by the state, there shall be deducted an  
894 amount equal to one-sixth (1/6) of principal and interest  
895 certified by the State Treasurer to the State Tax Commission to be  
896 due on the next semiannual bond and interest payment date, as  
897 required under the provisions of Chapter 130, Laws of 1938, and  
898 subsequent acts authorizing the issuance of bonds payable from  
899 gasoline, diesel fuel or kerosene tax revenue on a parity with the  
900 bonds issued under authority of said Chapter 130. The State  
901 Treasurer shall certify to the State Tax Commission on or before  
902 the fifteenth day of each month the amount to be paid to the  
903 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws  
904 of 1938, and subsequent acts authorizing the issuance of bonds  
905 payable from gasoline, diesel fuel or kerosene tax revenue, on a  
906 parity with the bonds issued under authority of said Chapter 130;  
907 and the State Tax Commission shall, on or before the twenty-fifth  
908 day of each month, pay into the State Treasury for credit to the  
909 "Highway Bonds Sinking Fund" the amount so certified to him by the  
910 State Treasurer due to be paid into such fund each month. The  
911 payments to the "Highway Bonds Sinking Fund" shall be made out of  
912 gross gasoline, diesel fuel or kerosene tax collections before  
913 deductions of any nature are considered; however, such payments  
914 shall be deducted from the allocation to the Mississippi  
915 Department of Transportation under paragraph (c) of this section.

916                   (ii)   From collections derived from the portion of  
917 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,  
918 from the portion of the tax on aviation gas under Section 27-55-11  
919 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the  
920 portion of the special fuel tax levied under Sections 27-55-519  
921 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten  
922 Cents (10¢) per gallon, from the portion of the taxes levied under  
923 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per



924 gallon that exceeds One Cent (1¢) per gallon on special fuel and  
925 Five and One-fourth Cents (5.25¢) per gallon on special fuel used  
926 as aircraft fuel, from the portion of the excise tax on compressed  
927 gas used as a motor fuel that exceeds the rate of tax in effect on  
928 June 30, 1987, and from the portion of the gasoline excise tax in  
929 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
930 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there  
931 shall be deducted:

932                   1. An amount as provided in Section  
933 27-65-75(4) to the credit of a special fund designated as the  
934 "Office of State Aid Road Construction."

935                   2. An amount equal to the tax collections  
936 derived from Two Cents (2¢) per gallon of the gasoline excise tax  
937 for distribution to the State Highway Fund to be used exclusively  
938 for the construction, reconstruction and maintenance of highways  
939 of the State of Mississippi or the payment of interest and  
940 principal on bonds when specifically authorized by the Legislature  
941 for that purpose.

942                   3. The balance shall be deposited in the  
943 State Treasury to the credit of the State Highway Fund.

944                   (b) Subject to the provisions that said basis of  
945 distribution shall in nowise affect adversely the amount  
946 specifically pledged in paragraph (a) of this section to be paid  
947 into the "Highway Bonds Sinking Fund," the following shall be  
948 deducted from the amount produced by the state tax on gasoline,  
949 diesel fuel or kerosene tax collections, excluding collections  
950 derived from the portion of the gasoline excise tax that exceeds  
951 Seven Cents (7¢) per gallon, from the portion of the tax on  
952 aviation gas under Section 27-55-11 that exceeds Six and  
953 Four-tenths Cents (6.4¢) per gallon, from the portion of the  
954 special fuel tax levied under Sections 27-55-519 and 27-55-521, at  
955 Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per  
956 gallon, from the portion of the taxes levied under Section



957 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that  
958 exceeds One Cent (1¢) per gallon on special fuel and Five and  
959 One-fourth Cents (5.25¢) per gallon on special fuel used as  
960 aircraft fuel, from the portion of the excise tax on compressed  
961 gas used as a motor fuel that exceeds the rate of tax in effect on  
962 June 30, 1987, and from the portion of the gasoline excise tax in  
963 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
964 excess of Ten Cents (10¢) per gallon under Section 27-61-5:

965 (i) Twenty percent (20%) of such amount which  
966 shall be earmarked and set aside for the construction,  
967 reconstruction and maintenance of the highways and roads of the  
968 state, provided that if such twenty percent (20%) should reduce  
969 any county to a lesser amount than that received in the fiscal  
970 year ending June 30, 1966, then such twenty percent (20%) shall be  
971 reduced to a percentage to provide that no county shall receive  
972 less than its portion for the fiscal year ending June 30, 1966;

973 (ii) The amount allowed as refund on gasoline or  
974 as tax credit on diesel fuel or kerosene used for agricultural,  
975 maritime, industrial, domestic, and nonhighway purposes;

976 (iii) Five percent (5%) of such amount shall be  
977 paid to the State Highway Fund;

978 (iv) The amount or portion thereof authorized by  
979 legislative appropriation to the Fisheries and Wildlife Fund  
980 created under Section 59-21-25;

981 (v) The amount for deposit into the special  
982 aviation fund under paragraph (d) of this section; and

983 (vi) The remainder shall be divided on a basis of  
984 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the  
985 same basis as Four and One-half Cents (4-1/2¢) and Two and  
986 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and  
987 six and forty-three one-hundredths (6.43) and three and  
988 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel  
989 fuel or kerosene). The amount produced by the nine-fourteenths



990 (9/14) division shall be allocated to the Transportation  
991 Department and paid into the State Treasury as provided in this  
992 section and in Section 27-5-103 and the five-fourteenths (5/14)  
993 division shall be returned to the counties of the state on the  
994 following basis:

995                   1. In each fiscal year, each county shall be  
996 paid each month the same percentage of the monthly total to be  
997 distributed as was paid to that county during the same month in  
998 the fiscal year which ended April 9, 1960, until the county  
999 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such  
1000 fiscal year, at which time funds shall be distributed under the  
1001 provisions of paragraph (b) (vi)4 of this section.

1002                   2. If after payments in 1 above, any county  
1003 has not received a total of One Hundred Ninety Thousand Dollars  
1004 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,  
1005 and each fiscal year thereafter, then any available funds not  
1006 distributed under 1 above shall be used to bring such county or  
1007 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)  
1008 or such funds shall be divided equally among such counties not  
1009 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if  
1010 there is not sufficient money to bring all the counties to said  
1011 One Hundred Ninety Thousand Dollars (\$190,000.00).

1012                   3. When a county has been paid an amount  
1013 equal to the total which was paid to the same county during the  
1014 fiscal year ended April 9, 1960, such county shall receive no  
1015 further payments during the then current fiscal year until the  
1016 last month of such current fiscal year, at which time distribution  
1017 will be made under 2 above, except as set out in 4 below.

1018                   4. During the last month of the current  
1019 fiscal year, should it be determined that there are funds  
1020 available in excess of the amount distributed for the year under 1  
1021 and 2 above, then such excess funds shall be distributed among the  
1022 various counties as follows:







1056 of supervisors to set aside not less than thirty-five percent  
1057 (35%) of such county's share of the gasoline, diesel fuel or  
1058 kerosene taxes to be used in paying the principal and interest of  
1059 such road or bridge bonds as they mature.

1060 In any county having such countywide road or bridge bonds or  
1061 district road or bridge bonds outstanding which exceed, in the  
1062 aggregate, five percent (5%) of the assessed valuation of the  
1063 taxable property of the county, but which do not exceed, in the  
1064 aggregate, eight percent (8%) of the assessed valuation of the  
1065 taxable property of the county, it shall be the duty of the board  
1066 of supervisors to set aside not less than twenty percent (20%) of  
1067 such county's share of the gasoline, diesel fuel or kerosene taxes  
1068 to be used in paying the principal and interest of such road and  
1069 bridge bonds as they mature.

1070 In any county having such countywide road or bridge bonds or  
1071 district road or bridge bonds outstanding which do not exceed, in  
1072 the aggregate, five percent (5%) of the assessed valuation of the  
1073 taxable property of the county, it shall be the duty of the board  
1074 of supervisors to set aside not less than ten percent (10%) of  
1075 such county's share of the gasoline, diesel fuel or kerosene taxes  
1076 to be used in paying the principal and interest on such road or  
1077 bridge bonds as they mature.

1078 The portion of any such county's share of the gasoline,  
1079 diesel fuel or kerosene taxes thus set aside for the payment of  
1080 the principal and interest of road or bridge bonds, as provided  
1081 for in this section, shall be used first in paying the currently  
1082 maturing installments of the principal and interest of such  
1083 countywide road or bridge bonds, if there be any such countywide  
1084 road or bridge bonds outstanding, and secondly, in paying the  
1085 currently maturing installments of principal and interest of  
1086 district road or bridge bonds outstanding. It shall be the duty  
1087 of the board of supervisors to pay bonds and interest maturing in



1088 each supervisors district out of the supervisors district's share  
1089 of the gasoline, diesel fuel or kerosene taxes of such district.

1090 The remaining portion of such county's share of the gasoline,  
1091 diesel fuel or kerosene taxes, after setting aside the portion  
1092 above provided for the payment of the principal and interest of  
1093 bonds, shall be used in the construction and maintenance of any  
1094 public highways, bridges, or culverts of the county, including the  
1095 roads in special or separate road districts, in the discretion of  
1096 the board of supervisors, or in paying the interest and principal  
1097 of county road and bridge bonds or district road and bridge bonds,  
1098 in the discretion of the board of supervisors.

1099 In any county having no countywide road or bridge bonds or  
1100 district road or bridge bonds outstanding, all such county's share  
1101 of the gasoline, diesel fuel or kerosene taxes shall be used in  
1102 the construction, reconstruction, and maintenance of the public  
1103 highways, bridges, or culverts of the county as the board of  
1104 supervisors may determine.

1105 In every county in which there are county road bonds or  
1106 seawall or road protection bonds outstanding which were issued for  
1107 the purpose of building bridges or constructing public roads or  
1108 seawalls, such funds shall be used in the manner provided by law.

1109 (c) From the amount produced by the nine-fourteenths  
1110 (9/14) division allocated to the Transportation Department, there  
1111 shall be deducted:

1112 (i) The amount paid to the State Treasurer for the  
1113 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

1114 (ii) Any amounts due counties in accordance with  
1115 Section 65-33-45 which have outstanding bonds issued for seawall  
1116 or road protection purposes, issued under provisions of Chapter  
1117 319, Laws of 1924, and amendments thereto;

1118 (iii) Beginning August 15, 2002, and on or before  
1119 the fifteenth day of each month thereafter, an amount equal to  
1120 one-sixth (1/6) of the principal and interest certified by the



1121 State Treasurer to the State Tax Commission to be due on the next  
1122 semiannual bond and interest payment date for the bonds issued  
1123 under Sections 65-39-5 through 65-39-33. On or before the  
1124 twenty-fifth day of each month the State Tax Commission shall pay  
1125 into the State Treasury for credit to the Gaming Counties Bond  
1126 Sinking Fund created in Section 65-39-3, the amount so certified  
1127 by the State Treasurer;

1128 (iv) Except as otherwise provided in Section  
1129 31-17-127, the remainder shall be paid by the State Tax Commission  
1130 to the State Treasurer on the fifteenth day of each month next  
1131 succeeding the month in which the gasoline, diesel fuel or  
1132 kerosene taxes were collected to the credit of the State Highway  
1133 Fund.

1134 The funds allocated for the construction, reconstruction, and  
1135 improvement of state highways, bridges, and culverts, or so much  
1136 thereof as may be necessary, shall first be used in conjunction  
1137 with funds supplied by the federal government for such purposes  
1138 and allocated to the State Transportation Department to be  
1139 expended on the state highway system. It is specifically provided  
1140 hereby that the necessary portion of such funds hereinabove  
1141 allocated to the State Transportation Department may be used for  
1142 the prompt payment of principal and interest on highway bonds  
1143 heretofore issued, including such bonds issued or to be issued  
1144 under the provisions of Chapter 312, Laws of 1956, and amendments  
1145 thereto.

1146 Nothing contained in this section shall be construed to  
1147 reduce the amount of such gasoline, diesel fuel or kerosene excise  
1148 taxes levied by the state, allotted under the provisions of Title  
1149 65, Chapter 33, Mississippi Code of 1972, to counties in which  
1150 there are outstanding bonds issued for seawall or road protection  
1151 purposes issued under the provisions of Chapter 319, Laws of 1924,  
1152 and amendments thereto; the amount of said gasoline, diesel fuel  
1153 or kerosene excise taxes designated in this section for the



1154 payment of bonds and interest authorized and issued or to be  
1155 issued under the provisions of Chapter 130, Laws of 1938, and  
1156 subsequent acts authorizing the issuance of bonds payable from  
1157 gasoline, diesel fuel or kerosene tax revenue, shall, in such  
1158 counties, be considered as being paid "into the State Treasury to  
1159 the credit of the State Highway Fund" within the meaning of  
1160 Section 65-33-45 in computing the amount to be paid to such  
1161 counties under the provisions of said section, and this section  
1162 shall be administered in connection with Title 65, Chapter 33,  
1163 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and  
1164 65-33-49 dealing with seawalls, as if made a part of this section.

1165           (d) The proceeds of the Five and One-fourth Cents  
1166 (5.25¢) of the tax per gallon on oils used as a propellant for jet  
1167 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax  
1168 per gallon on aviation gasoline and the tax of One Cent (1¢) per  
1169 gallon for each gallon of gasoline for which a refund has been  
1170 made pursuant to Section 27-55-23 because such gasoline was used  
1171 for aviation purposes, shall be paid to the State Treasury into a  
1172 special fund to be used exclusively, pursuant to legislative  
1173 appropriation, for the support and development of aeronautics as  
1174 defined in Section 61-1-3.

1175           (e) State highway funds in an amount equal to the  
1176 difference between Forty-two Million Dollars (\$42,000,000.00) and  
1177 the annual debt service payable on the state's highway revenue  
1178 refunding bonds, Series 1985, shall be expended for the  
1179 construction or reconstruction of highways designated under  
1180 the \* \* \* Highway Program created under Section 65-3-97.

1181           (f) "Gasoline, diesel fuel or kerosene taxes" as used  
1182 in this section shall be deemed to mean and include state  
1183 gasoline, diesel fuel or kerosene taxes levied and imposed on  
1184 distributors of gasoline, diesel fuel or kerosene, and all state  
1185 excise taxes derived from any fuel used to propel vehicles upon  
1186 the highways of this state, when levied by any statute.



1187           **[With regard to any county which is required to operate on a**  
1188 **countywide system of road administration as described in Section**  
1189 **19-2-3, this section shall read as follows:]**

1190           27-5-101. Unless otherwise provided in this section, on or  
1191 before the fifteenth day of each month, all gasoline, diesel fuel  
1192 or kerosene taxes which are levied under the laws of this state  
1193 and collected during the previous month shall be paid and  
1194 apportioned by the State Tax Commission as follows:

1195           (a) (i) Except as otherwise provided in Section  
1196 31-17-127, from the gross amount of gasoline, diesel fuel or  
1197 kerosene taxes produced by the state, there shall be deducted an  
1198 amount equal to one-sixth (1/6) of principal and interest  
1199 certified by the State Treasurer to the State Tax Commission to be  
1200 due on the next semiannual bond and interest payment date, as  
1201 required under the provisions of Chapter 130, Laws of 1938, and  
1202 subsequent acts authorizing the issuance of bonds payable from  
1203 gasoline, diesel fuel or kerosene tax revenue on a parity with the  
1204 bonds issued under authority of said Chapter 130. The State  
1205 Treasurer shall certify to the State Tax Commission on or before  
1206 the fifteenth day of each month the amount to be paid to the  
1207 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws  
1208 of 1938, and subsequent acts authorizing the issuance of bonds  
1209 payable from gasoline, diesel fuel or kerosene tax revenue, on a  
1210 parity with the bonds issued under authority of said Chapter 130;  
1211 and the State Tax Commission shall, on or before the twenty-fifth  
1212 day of each month, pay into the State Treasury for credit to the  
1213 "Highway Bonds Sinking Fund" the amount so certified to him by the  
1214 State Treasurer due to be paid into such fund each month. The  
1215 payments to the "Highway Bonds Sinking Fund" shall be made out of  
1216 gross gasoline, diesel fuel or kerosene tax collections before  
1217 deductions of any nature are considered; however, such payments  
1218 shall be deducted from the allocation to the Transportation  
1219 Department under paragraph (c) of this section.



1220 (ii) From collections derived from the portion of  
1221 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,  
1222 from the portion of the tax on aviation gas under Section 27-55-11  
1223 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the  
1224 portion of the special fuel tax levied under Sections 27-55-519  
1225 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten  
1226 Cents (10¢) per gallon, from the portion of the taxes levied under  
1227 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per  
1228 gallon that exceeds One Cent (1¢) per gallon on special fuel and  
1229 Five and One-fourth Cents (5.25¢) per gallon on special fuel used  
1230 as aircraft fuel, from the portion of the excise tax on compressed  
1231 gas used as a motor fuel that exceeds the rate of tax in effect on  
1232 June 30, 1987, and from the portion of the gasoline excise tax in  
1233 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
1234 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there  
1235 shall be deducted:

1236 1. An amount as provided in Section  
1237 27-65-75(4) to the credit of a special fund designated as the  
1238 "Office of State Aid Road Construction."

1239 2. An amount equal to the tax collections  
1240 derived from Two Cents (2¢) per gallon of the gasoline excise tax  
1241 for distribution to the State Highway Fund to be used exclusively  
1242 for the construction, reconstruction and maintenance of highways  
1243 of the State of Mississippi or the payment of interest and  
1244 principal on bonds when specifically authorized by the Legislature  
1245 for that purpose.

1246 3. The balance shall be deposited in the  
1247 State Treasury to the credit of the State Highway Fund.

1248 (b) Subject to the provisions that said basis of  
1249 distribution shall in nowise affect adversely the amount  
1250 specifically pledged in paragraph (a) of this section to be paid  
1251 into the "Highway Bonds Sinking Fund," the following shall be  
1252 deducted from the amount produced by the state tax on gasoline,



1253 diesel fuel or kerosene tax collections, excluding collections  
1254 derived from the portion of the gasoline excise tax that exceeds  
1255 Seven Cents (7¢) per gallon, from the portion of the tax on  
1256 aviation gas under Section 27-55-11 that exceeds Six and  
1257 Four-tenths Cents (6.4¢) per gallon, from the portion of the  
1258 special fuel tax levied under Sections 27-55-519 and 27-55-521, at  
1259 Eighteen Cents (18¢) per gallon, that exceeds Ten Cents (10¢) per  
1260 gallon, from the portion of the taxes levied under Section  
1261 27-55-519, at Five and Three-fourths Cents (5.75¢) that exceeds  
1262 One Cent (1¢) per gallon on special fuel and Five and One-fourth  
1263 Cents (5.25¢) per gallon on special fuel used as aircraft fuel,  
1264 from the portion of the excise tax on compressed gas used as a  
1265 motor fuel that exceeds the rate of tax in effect on June 30,  
1266 1987, and from the portion of the gasoline excise tax in excess of  
1267 Seven Cents (7¢) per gallon and the diesel excise tax in excess of  
1268 Ten Cents (10¢) per gallon under Section 27-61-5:

1269           (i) Twenty percent (20%) of such amount which  
1270 shall be earmarked and set aside for the construction,  
1271 reconstruction and maintenance of the highways and roads of the  
1272 state, provided that if such twenty percent (20%) should reduce  
1273 any county to a lesser amount than that received in the fiscal  
1274 year ending June 30, 1966, then such twenty percent (20%) shall be  
1275 reduced to a percentage to provide that no county shall receive  
1276 less than its portion for the fiscal year ending June 30, 1966;

1277           (ii) The amount allowed as refund on gasoline or  
1278 as tax credit on diesel fuel or kerosene used for agricultural,  
1279 maritime, industrial, domestic and nonhighway purposes;

1280           (iii) Five percent (5%) of such amount shall be  
1281 paid to the State Highway Fund;

1282           (iv) The amount or portion thereof authorized by  
1283 legislative appropriation to the Fisheries and Wildlife Fund  
1284 created under Section 59-21-25;



1285 (v) The amount for deposit into the special  
1286 aviation fund under paragraph (d) of this section; and

1287 (vi) The remainder shall be divided on a basis of  
1288 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the  
1289 same basis as Four and One-half Cents (4-1/2¢) and Two and  
1290 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and  
1291 six and forty-three one-hundredths (6.43) and three and  
1292 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel  
1293 fuel or kerosene). The amount produced by the nine-fourteenths  
1294 (9/14) division shall be allocated to the Transportation  
1295 Department and paid into the State Treasury as provided in this  
1296 section and in Section 27-5-103 and the five-fourteenths (5/14)  
1297 division shall be returned to the counties of the state on the  
1298 following basis:

1299 1. In each fiscal year, each county shall be  
1300 paid each month the same percentage of the monthly total to be  
1301 distributed as was paid to that county during the same month in  
1302 the fiscal year which ended April 9, 1960, until the county  
1303 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such  
1304 fiscal year, at which time funds shall be distributed under the  
1305 provisions of paragraph (b) (vi)4 of this section.

1306 2. If after payments in 1 above, any county  
1307 has not received a total of One Hundred Ninety Thousand Dollars  
1308 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,  
1309 and each fiscal year thereafter, then any available funds not  
1310 distributed under 1 above shall be used to bring such county or  
1311 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)  
1312 or such funds shall be divided equally among such counties not  
1313 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if  
1314 there is not sufficient money to bring all the counties to said  
1315 One Hundred Ninety Thousand Dollars (\$190,000.00).

1316 3. When a county has been paid an amount  
1317 equal to the total which was paid to the same county during the





1318 fiscal year ended April 9, 1960, such county shall receive no  
1319 further payments during the then current fiscal year until the  
1320 last month of such current fiscal year, at which time distribution  
1321 will be made under 2 above, except as set out in 4 below.

1322                   4. During the last month of the current  
1323 fiscal year, should it be determined that there are funds  
1324 available in excess of the amount distributed for the year under 1  
1325 and 2 above, then such excess funds shall be distributed among the  
1326 various counties as follows:

1327                                 One-third (1/3) of such excess to be  
1328 divided equally among the counties;

1329                                 One-third (1/3) of such excess to be paid  
1330 to the counties in the proportion which the population of each  
1331 county bears to the total population of the state according to the  
1332 last federal census;

1333                                 One-third (1/3) of such excess to be paid  
1334 to the counties in the proportion which the number of square miles  
1335 of each county bears to the total square miles in the state.

1336                   5. It is the declared purpose and intent of  
1337 the Legislature that no county shall be paid less than was paid  
1338 during the year ended April 9, 1960, unless the amount to be  
1339 distributed to all counties in any year is less than the amount  
1340 distributed to all counties during the year ended April 9, 1960.

1341                 The Municipal Aid Fund as established by Section 27-5-103  
1342 shall not participate in any portion of any funds allocated to any  
1343 county hereunder over and above One Hundred Ninety Thousand  
1344 Dollars (\$190,000.00).

1345                 In any county having road or bridge bonds outstanding which  
1346 exceed, in the aggregate, twelve percent (12%) of the assessed  
1347 valuation of the taxable property of the county, it shall be the  
1348 duty of the board of supervisors to set aside not less than sixty  
1349 percent (60%) of such county's share of the gasoline, diesel fuel



1350 or kerosene taxes to be used in paying the principal and interest  
1351 on such road or bridge bonds as they mature.

1352 In any county having such road or bridge bonds outstanding  
1353 which exceed, in the aggregate, eight percent (8%) of the assessed  
1354 valuation of the taxable property of the county, but which do not  
1355 exceed, in the aggregate, twelve percent (12%) of the assessed  
1356 valuation of the taxable property of the county, it shall be the  
1357 duty of the board of supervisors to set aside not less than  
1358 thirty-five percent (35%) of such county's share of the gasoline,  
1359 diesel fuel or kerosene taxes to be used in paying the principal  
1360 and interest of such road or bridge bonds as they mature.

1361 In any county having such road or bridge bonds outstanding  
1362 which exceed, in the aggregate, five percent (5%) of the assessed  
1363 valuation of the taxable property of the county, but which do not  
1364 exceed, in the aggregate, eight percent (8%) of the assessed  
1365 valuation of the taxable property of the county, it shall be the  
1366 duty of the board of supervisors to set aside not less than twenty  
1367 percent (20%) of such county's share of the gasoline, diesel fuel  
1368 or kerosene taxes to be used in paying the principal and interest  
1369 of such road and bridge bonds as they mature.

1370 In any county having such road or bridge bonds outstanding  
1371 which do not exceed, in the aggregate, five percent (5%) of the  
1372 assessed valuation of the taxable property of the county, it shall  
1373 be the duty of the board of supervisors to set aside not less than  
1374 ten percent (10%) of such county's share of the gasoline, diesel  
1375 fuel or kerosene taxes to be used in paying the principal and  
1376 interest on such road or bridge bonds as they mature.

1377 The portion of any such county's share of the gasoline,  
1378 diesel fuel or kerosene taxes thus set aside for the payment of  
1379 the principal and interest of road or bridge bonds, as provided  
1380 for in this section, shall be used in paying the currently  
1381 maturing installments of the principal and interest of such road



1382 or bridge bonds, if there be any such road or bridge bonds  
1383 outstanding.

1384         The remaining portion of such county's share of the gasoline,  
1385 diesel fuel or kerosene taxes, after setting aside the portion  
1386 above provided for the payment of the principal and interest of  
1387 bonds, shall be used in the construction and maintenance of any  
1388 public highways, bridges or culverts of the county, in the  
1389 discretion of the board of supervisors.

1390         In any county having no road or bridge bonds outstanding, all  
1391 such county's share of the gasoline, diesel fuel or kerosene taxes  
1392 shall be used in the construction, reconstruction and maintenance  
1393 of the public highways, bridges or culverts of the county, as the  
1394 board of supervisors may determine.

1395         In every county in which there are county road bonds or  
1396 seawall or road protection bonds outstanding which were issued for  
1397 the purpose of building bridges or constructing public roads or  
1398 seawalls, such funds shall be used in the manner provided by law.

1399                 (c) From the amount produced by the nine-fourteenths  
1400 (9/14) division allocated to the Transportation Department, there  
1401 shall be deducted:

1402                         (i) The amount paid to the State Treasurer for the  
1403 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

1404                         (ii) Any amounts due counties in accordance with  
1405 Section 65-33-45 which have outstanding bonds issued for seawall  
1406 or road protection purposes, issued under provisions of Chapter  
1407 319, Laws of 1924, and amendments thereto; and

1408                         (iii) Beginning August 15, 2002, and on or before  
1409 the fifteenth day of each month thereafter, an amount equal to  
1410 one-sixth (1/6) of the principal and interest certified by the  
1411 State Treasurer to the State Tax Commission to be due on the next  
1412 semiannual bond and interest payment date for the bonds issued  
1413 under Sections 65-39-5 through 65-39-33. On or before the  
1414 twenty-fifth day of each month the State Tax Commission shall pay



1415 into the State Treasury for credit to the Gaming Counties Bond  
1416 Sinking Fund created in Section 65-39-3, the amount certified by  
1417 the State Treasurer;

1418 (iv) Except as otherwise provided in Section  
1419 31-17-127, the remainder shall be paid by the State Tax Commission  
1420 to the State Treasurer on the fifteenth day of each month next  
1421 succeeding the month in which the gasoline, diesel fuel or  
1422 kerosene taxes were collected to the credit of the State Highway  
1423 Fund.

1424 The funds allocated for the construction, reconstruction and  
1425 improvement of state highways, bridges and culverts, or so much  
1426 thereof as may be necessary, shall first be used in conjunction  
1427 with funds supplied by the federal government for such purposes  
1428 and allocated to the Transportation Department to be expended on  
1429 the state highway system. It is specifically provided hereby that  
1430 the necessary portion of such funds hereinabove allocated to the  
1431 Transportation Department may be used for the prompt payment of  
1432 principal and interest on highway bonds heretofore issued,  
1433 including such bonds issued or to be issued under the provisions  
1434 of Chapter 312, Laws of 1956, and amendments thereto.

1435 Nothing contained in this section shall be construed to  
1436 reduce the amount of such gasoline, diesel fuel or kerosene excise  
1437 taxes levied by the state, allotted under the provisions of Title  
1438 65, Chapter 33, Mississippi Code of 1972, to counties in which  
1439 there are outstanding bonds issued for seawall or road protection  
1440 purposes issued under the provisions of Chapter 319, Laws of 1924,  
1441 and amendments thereto; the amount of said gasoline, diesel fuel  
1442 or kerosene excise taxes designated in this section for the  
1443 payment of bonds and interest authorized and issued or to be  
1444 issued under the provisions of Chapter 130, Laws of 1938, and  
1445 subsequent acts authorizing the issuance of bonds payable from  
1446 gasoline, diesel fuel or kerosene tax revenue, shall, in such  
1447 counties, be considered as being paid "into the State Treasury to



1448 the credit of the State Highway Fund" within the meaning of  
1449 Section 65-33-45 in computing the amount to be paid to such  
1450 counties under the provisions of said section, and this section  
1451 shall be administered in connection with Title 65, Chapter 33,  
1452 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and  
1453 65-33-49 dealing with seawalls, as if made a part of this section.

1454 (d) The proceeds of the Five and One-fourth Cents  
1455 (5.25¢) of the tax per gallon on oils used as a propellant for jet  
1456 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax  
1457 per gallon on aviation gasoline and the tax of One Cent (1¢) per  
1458 gallon for each gallon of gasoline for which a refund has been  
1459 made pursuant to Section 27-55-23 because such gasoline was used  
1460 for aviation purposes, shall be paid to the State Treasury into a  
1461 special fund to be used exclusively, pursuant to legislative  
1462 appropriation, for the support and development of aeronautics as  
1463 defined in Section 61-1-3.

1464 (e) State highway funds in an amount equal to the  
1465 difference between Forty-two Million Dollars (\$42,000,000.00) and  
1466 the annual debt service payable on the state's highway revenue  
1467 refunding bonds, Series 1985, shall be expended for the  
1468 construction or reconstruction of highways designated under  
1469 the \* \* \* Highway Program created under Section 65-3-97.

1470 (f) "Gasoline, diesel fuel or kerosene taxes" as used  
1471 in this section shall be deemed to mean and include state  
1472 gasoline, diesel fuel or kerosene taxes levied and imposed on  
1473 distributors of gasoline, diesel fuel or kerosene, and all state  
1474 excise taxes derived from any fuel used to propel vehicles upon  
1475 the highways of this state, when levied by any statute.

1476 **SECTION 5.** Section 27-19-99, Mississippi Code of 1972, is  
1477 amended as follows:

1478 27-19-99. The State Tax Commission shall furnish the tax  
1479 collector of each county a sufficient supply of license tags or  
1480 plates and a sufficient supply of license receipts with which to



1481 make the collection of the taxes imposed by the provisions of this  
1482 article, which such tax collectors are required to collect. The  
1483 license tag receipts shall be on forms prescribed by the  
1484 commission. Upon the payment of the taxes and fees required by  
1485 this article, the tax collector shall issue the license receipt in  
1486 the form prescribed by the commission. The commission shall keep  
1487 account against the tax collector for the license taxes and fees  
1488 collected. The tax collector shall keep a similar account.

1489         The tax collector shall, at the end of each month or within  
1490 twenty (20) days thereafter, pay into the county road fund all  
1491 privilege taxes collected by him during the preceding month upon  
1492 motor vehicle privilege licenses which he is entitled to issue,  
1493 less the county's commission.

1494         The tax collector shall keep a record of the information  
1495 furnished by the owners of each motor vehicle registered. The  
1496 record shall be made in numerical order by tag number or decal  
1497 number, whichever is appropriate. At the end of each month, or  
1498 within twenty (20) days thereafter, the tax collector shall submit  
1499 to the commission a copy of such record, together with the copy of  
1500 each registration receipt, and shall, at the same time, remit to  
1501 the commission the registration fee for each license tag or decal  
1502 sold by him during the preceding month. When the tax collector  
1503 shall have complied with the provisions of this section and shall  
1504 have forwarded to the commission, within the time specified, all  
1505 reports required of him hereunder, he shall then be entitled to  
1506 retain five percent (5%) of the registration fees imposed in  
1507 paragraphs (a) and (b) of Section 27-19-43, Mississippi Code of  
1508 1972, to be paid into the county general fund; otherwise the  
1509 county's commission shall be forfeited. The five percent (5%)  
1510 shall not apply to any additional registration fee imposed above  
1511 the amounts imposed in paragraphs (a) and (b) of Section 27-19-43.  
1512 The commission shall keep a record from the duplicates filed by  
1513 the tax collectors of all registered vehicles.



1514 Counties that use their existing computer system to  
1515 communicate all data regarding vehicle title and registration  
1516 transactions to the state's central computer system shall be  
1517 allotted Fifty Cents (50¢) for each registration fee collected by  
1518 the county and remitted to the State Tax Commission. Such  
1519 communication must successfully pass any edit features and  
1520 successfully create or update title/registration records on the  
1521 network system. This amount paid to the county shall be deposited  
1522 into the county general fund to be expended only for costs  
1523 incurred for the purchase of equipment, software, maintenance or  
1524 other costs directly related to the title/registration network  
1525 system.

1526 All monies remitted to the commission by tax collectors as  
1527 registration or tag fees from the portion of the rate imposed in  
1528 paragraphs (a) and (b) of Section 27-19-43, and all monies  
1529 received by the commission directly as registration or tag fees  
1530 from the portion of the rate imposed in paragraphs (a) and (b) of  
1531 Section 27-19-43, shall be paid by the commission into the General  
1532 Fund of the State Treasury on the first day of the month  
1533 succeeding the month in which such fees are received by the  
1534 commission. Except as otherwise provided in Section 31-17-127,  
1535 all monies remitted to the commission by tax collectors as  
1536 registration or tag fees from the additional rate of Five Dollars  
1537 (\$5.00) and all monies received by the commission directly as  
1538 registration or tag fees from the additional rate of Five Dollars  
1539 (\$5.00) shall be paid into the State Treasury to the credit of the  
1540 State Highway Fund for the construction or reconstruction of  
1541 highways designated under the \* \* \* Highway Program created under  
1542 Section 65-3-97.

1543 **SECTION 6.** Section 27-57-37, Mississippi Code of 1972, is  
1544 amended as follows:

1545 27-57-37. Except as otherwise provided in Section 31-17-127,  
1546 the amount received from lubricating oil excise tax, as defined in



1547 this article, shall be deposited by the commission, in the State  
1548 Treasury to the credit of the State Highway Fund, and until the  
1549 date specified in Section 65-39-35, such amount shall be used for  
1550 the construction or reconstruction of highways designated under  
1551 the \* \* \* Highway Program created under Section 65-3-97.

1552 **SECTION 7.** Section 27-65-75, Mississippi Code of 1972, is  
1553 amended as follows:

1554 27-65-75. On or before the fifteenth day of each month, the  
1555 revenue collected under the provisions of this chapter during the  
1556 preceding month shall be paid and distributed as follows:

1557 (1) On or before August 15, 1992, and each succeeding month  
1558 thereafter through July 15, 1993, eighteen percent (18%) of the  
1559 total sales tax revenue collected during the preceding month under  
1560 the provisions of this chapter, except that collected under the  
1561 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
1562 business activities within a municipal corporation shall be  
1563 allocated for distribution to such municipality and paid to such  
1564 municipal corporation. On or before August 15, 1993, and each  
1565 succeeding month thereafter, eighteen and one-half percent  
1566 (18-1/2%) of the total sales tax revenue collected during the  
1567 preceding month under the provisions of this chapter, except that  
1568 collected under the provisions of Sections 27-65-15, 27-65-19(3)  
1569 and 27-65-21, on business activities within a municipal  
1570 corporation shall be allocated for distribution to such  
1571 municipality and paid to such municipal corporation.

1572 A municipal corporation, for the purpose of distributing the  
1573 tax under this subsection, shall mean and include all incorporated  
1574 cities, towns and villages.

1575 Monies allocated for distribution and credited to a municipal  
1576 corporation under this subsection may be pledged as security for  
1577 any loan received by the municipal corporation for the purpose of  
1578 capital improvements as authorized under Section 57-1-303, or





1579 loans as authorized under Section 57-44-7, or water systems  
1580 improvements as authorized under Section 41-3-16.

1581         In any county having a county seat which is not an  
1582 incorporated municipality, the distribution provided hereunder  
1583 shall be made as though the county seat was an incorporated  
1584 municipality; however, the distribution to such municipality shall  
1585 be paid to the county treasury wherein the municipality is located  
1586 and such funds shall be used for road, bridge and street  
1587 construction or maintenance therein.

1588         (2) On or before September 15, 1987, and each succeeding  
1589 month thereafter, from the revenue collected under this chapter  
1590 during the preceding month One Million One Hundred Twenty-five  
1591 Thousand Dollars (\$1,125,000.00) shall be allocated for  
1592 distribution to municipal corporations as defined under subsection  
1593 (1) of this section in the proportion that the number of gallons  
1594 of gasoline and diesel fuel sold by distributors to consumers and  
1595 retailers in each such municipality during the preceding fiscal  
1596 year bears to the total gallons of gasoline and diesel fuel sold  
1597 by distributors to consumers and retailers in municipalities  
1598 statewide during the preceding fiscal year. The State Tax  
1599 Commission shall require all distributors of gasoline and diesel  
1600 fuel to report to the commission monthly the total number of  
1601 gallons of gasoline and diesel fuel sold by them to consumers and  
1602 retailers in each municipality during the preceding month. The  
1603 State Tax Commission shall have the authority to promulgate such  
1604 rules and regulations as is necessary to determine the number of  
1605 gallons of gasoline and diesel fuel sold by distributors to  
1606 consumers and retailers in each municipality. In determining the  
1607 percentage allocation of funds under this subsection for the  
1608 fiscal year beginning July 1, 1987, and ending June 30, 1988, the  
1609 State Tax Commission may consider gallons of gasoline and diesel  
1610 fuel sold for a period of less than one (1) fiscal year. For the



1611 purposes of this subsection, the term "fiscal year" means the  
1612 fiscal year beginning July 1 of a year.

1613 (3) On or before September 15, 1987, and on or before the  
1614 fifteenth day of each succeeding month, until the date specified  
1615 in Section 65-39-35, the proceeds derived from contractors' taxes  
1616 levied under Section 27-65-21 on contracts for the construction or  
1617 reconstruction of highways designated under the \* \* \* Highway  
1618 Program created under Section 65-3-97 shall, except as otherwise  
1619 provided in Section 31-17-127, be deposited into the State  
1620 Treasury to the credit of the State Highway Fund to be used to  
1621 fund such \* \* \* Highway Program. The Mississippi Department of  
1622 Transportation shall provide to the State Tax Commission such  
1623 information as is necessary to determine the amount of proceeds to  
1624 be distributed under this subsection.

1625 (4) On or before August 15, 1994, and on or before the  
1626 fifteenth day of each succeeding month through July 15, 1999, from  
1627 the proceeds of gasoline, diesel fuel or kerosene taxes as  
1628 provided in Section 27-5-101(a)(ii)1, Four Million Dollars  
1629 (\$4,000,000.00) shall be deposited in the State Treasury to the  
1630 credit of a special fund designated as the "State Aid Road Fund,"  
1631 created by Section 65-9-17. On or before August 15, 1999, and on  
1632 or before the fifteenth day of each succeeding month, from the  
1633 total amount of the proceeds of gasoline, diesel fuel or kerosene  
1634 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million  
1635 Dollars (\$4,000,000.00) or an amount equal to twenty-three and  
1636 one-fourth percent (23.25%) of such funds, whichever is the  
1637 greater amount, shall be deposited in the State Treasury to the  
1638 credit of the "State Aid Road Fund," created by Section 65-9-17.  
1639 Such funds shall be pledged to pay the principal of and interest  
1640 on state aid road bonds heretofore issued under Sections 19-9-51  
1641 through 19-9-77, in lieu of and in substitution for the funds  
1642 heretofore allocated to counties under this section. Such funds  
1643 may not be pledged for the payment of any state aid road bonds



1644 issued after April 1, 1981; however, this prohibition against the  
1645 pledging of any such funds for the payment of bonds shall not  
1646 apply to any bonds for which intent to issue such bonds has been  
1647 published, for the first time, as provided by law prior to March  
1648 29, 1981. From the amount of taxes paid into the special fund  
1649 pursuant to this subsection and subsection (9) of this section,  
1650 there shall be first deducted and paid the amount necessary to pay  
1651 the expenses of the Office of State Aid Road Construction, as  
1652 authorized by the Legislature for all other general and special  
1653 fund agencies. The remainder of the fund shall be allocated  
1654 monthly to the several counties in accordance with the following  
1655 formula:

1656           (a) One-third (1/3) shall be allocated to all counties  
1657 in equal shares;

1658           (b) One-third (1/3) shall be allocated to counties  
1659 based on the proportion that the total number of rural road miles  
1660 in a county bears to the total number of rural road miles in all  
1661 counties of the state; and

1662           (c) One-third (1/3) shall be allocated to counties  
1663 based on the proportion that the rural population of the county  
1664 bears to the total rural population in all counties of the state,  
1665 according to the latest federal decennial census.

1666           For the purposes of this subsection, the term "gasoline,  
1667 diesel fuel or kerosene taxes" means such taxes as defined in  
1668 paragraph (f) of Section 27-5-101.

1669           The amount of funds allocated to any county under this  
1670 subsection for any fiscal year after fiscal year 1994 shall not be  
1671 less than the amount allocated to such county for fiscal year  
1672 1994. Monies allocated to a county from the State Aid Road Fund  
1673 for fiscal year 1995 or any fiscal year thereafter that exceed the  
1674 amount of funds allocated to that county from the State Aid Road  
1675 Fund for fiscal year 1994, first must be expended by the county  
1676 for replacement or rehabilitation of bridges on the state aid road



1677 system that have a sufficiency rating of less than twenty-five  
1678 (25), according to National Bridge Inspection standards before  
1679 such monies may be approved for expenditure by the State Aid Road  
1680 Engineer on other projects that qualify for the use of state aid  
1681 road funds.

1682 Any reference in the general laws of this state or the  
1683 Mississippi Code of 1972 to Section 27-5-105 shall mean and be  
1684 construed to refer and apply to subsection (4) of Section  
1685 27-65-75.

1686 (5) One Million Six Hundred Sixty-six Thousand Six Hundred  
1687 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into  
1688 the special fund known as the "State Public School Building Fund"  
1689 created and existing under the provisions of Sections 37-47-1  
1690 through 37-47-67. Such payments into said fund are to be made on  
1691 the last day of each succeeding month hereafter.

1692 (6) An amount each month beginning August 15, 1983, through  
1693 November 15, 1986, as specified in Section 6 of Chapter 542, Laws  
1694 of 1983, shall be paid into the special fund known as the  
1695 Correctional Facilities Construction Fund created in Section 6 of  
1696 Chapter 542, Laws of 1983.

1697 (7) On or before August 15, 1992, and each succeeding month  
1698 thereafter through July 15, 2000, two and two hundred sixty-six  
1699 one-thousandths percent (2.266%) of the total sales tax revenue  
1700 collected during the preceding month under the provisions of this  
1701 chapter, except that collected under the provisions of Section  
1702 27-65-17(2) shall be deposited by the commission into the School  
1703 Ad Valorem Tax Reduction Fund created pursuant to Section  
1704 37-61-35. On or before August 15, 2000, and each succeeding month  
1705 thereafter, two and two hundred sixty-six one-thousandths percent  
1706 (2.266%) of the total sales tax revenue collected during the  
1707 preceding month under the provisions of this chapter, except that  
1708 collected under the provisions of Section 27-65-17(2), shall be  
1709 deposited into the School Ad Valorem Tax Reduction Fund created



1710 under Section 37-61-35 until such time that the total amount  
1711 deposited into the fund during a fiscal year equals Forty-two  
1712 Million Dollars (\$42,000,000.00). Thereafter, the amounts  
1713 diverted under this subsection (7) during the fiscal year in  
1714 excess of Forty-two Million Dollars (\$42,000,000.00) shall be  
1715 deposited into the Education Enhancement Fund created under  
1716 Section 37-61-33 for appropriation by the Legislature as other  
1717 education needs and shall not be subject to the percentage  
1718 appropriation requirements set forth in Section 37-61-33.

1719 (8) On or before August 15, 1992, and each succeeding month  
1720 thereafter, nine and seventy-three one-thousandths percent  
1721 (9.073%) of the total sales tax revenue collected during the  
1722 preceding month under the provisions of this chapter, except that  
1723 collected under the provisions of Section 27-65-17(2) shall be  
1724 deposited into the Education Enhancement Fund created pursuant to  
1725 Section 37-61-33.

1726 (9) On or before August 15, 1994, and each succeeding month  
1727 thereafter, from the revenue collected under this chapter during  
1728 the preceding month, Two Hundred Fifty Thousand Dollars  
1729 (\$250,000.00) shall be paid into the State Aid Road Fund.

1730 (10) On or before August 15, 1994, and each succeeding month  
1731 thereafter through August 15, 1995, from the revenue collected  
1732 under this chapter during the preceding month, Two Million Dollars  
1733 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
1734 Valorem Tax Reduction Fund established in Section 27-51-105.

1735 (11) Notwithstanding any other provision of this section to  
1736 the contrary, on or before February 15, 1995, and each succeeding  
1737 month thereafter, the sales tax revenue collected during the  
1738 preceding month under the provisions of Section 27-65-17(2) and  
1739 the corresponding levy in Section 27-65-23 on the rental or lease  
1740 of private carriers of passengers and light carriers of property  
1741 as defined in Section 27-51-101 shall be deposited, without



1742 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund  
1743 established in Section 27-51-105.

1744 (12) Notwithstanding any other provision of this section to  
1745 the contrary, on or before August 15, 1995, and each succeeding  
1746 month thereafter, the sales tax revenue collected during the  
1747 preceding month under the provisions of Section 27-65-17(1) on  
1748 retail sales of private carriers of passengers and light carriers  
1749 of property, as defined in Section 27-51-101 and the corresponding  
1750 levy in Section 27-65-23 on the rental or lease of these vehicles,  
1751 shall be deposited, after diversion, into the Motor Vehicle Ad  
1752 Valorem Tax Reduction Fund established in Section 27-51-105.

1753 (13) On or before July 15, 1994, and on or before the  
1754 fifteenth day of each succeeding month thereafter, that portion of  
1755 the avails of the tax imposed in Section 27-65-22, which is  
1756 derived from activities held on the Mississippi state fairgrounds  
1757 complex, shall be paid into a special fund hereby created in the  
1758 State Treasury and shall be expended pursuant to legislative  
1759 appropriations solely to defray the costs of repairs and  
1760 renovation at such Trade Mart and Coliseum.

1761 (14) On or before August 15, 1998, and each succeeding month  
1762 thereafter through July 15, 2005, that portion of the avails of  
1763 the tax imposed in Section 27-65-23 which is derived from sales by  
1764 cotton compresses or cotton warehouses and which would otherwise  
1765 be paid into the General Fund, shall be deposited in an amount not  
1766 to exceed Two Million Dollars (\$2,000,000.00) into the special  
1767 fund created pursuant to Section 69-37-39.

1768 (15) Notwithstanding any other provision of this section to  
1769 the contrary, on or before September 15, 2000, and each succeeding  
1770 month thereafter, the sales tax revenue collected during the  
1771 preceding month under the provisions of Section 27-65-19(f), shall  
1772 be deposited, without diversion, into the Telecommunications Ad  
1773 Valorem Tax Reduction Fund established in Section 27-38-7.



1774           (16) On or before August 15, 2000, and each succeeding month  
1775 thereafter, the sales tax revenue collected during the preceding  
1776 month under the provisions of this chapter on the gross proceeds  
1777 of sales of a project as defined in Section 57-30-1 shall be  
1778 deposited, after all diversions except the diversion provided for  
1779 in subsection (1) of this section, into the Sales Tax Incentive  
1780 Fund created in Section 57-30-3.

1781           (17) The remainder of the amounts collected under the  
1782 provisions of this chapter shall be paid into the State Treasury  
1783 to the credit of the General Fund.

1784           (18) It shall be the duty of the municipal officials of any  
1785 municipality which expands its limits, or of any community which  
1786 incorporates as a municipality, to notify the commissioner of such  
1787 action thirty (30) days before the effective date. Failure to so  
1788 notify the commissioner shall cause such municipality to forfeit  
1789 the revenue which it would have been entitled to receive during  
1790 this period of time when the commissioner had no knowledge of the  
1791 action. If any funds have been erroneously disbursed to any  
1792 municipality or any overpayment of tax is recovered by the  
1793 taxpayer, the commissioner may make correction and adjust the  
1794 error or overpayment with such municipality by withholding the  
1795 necessary funds from any subsequent payment to be made to the  
1796 municipality.

1797           **SECTION 8.** Section 65-1-59, Mississippi Code of 1972, is  
1798 amended as follows:

1799           65-1-59. (1) It shall be the duty of the Mississippi  
1800 Transportation Commission to have the Mississippi Transportation  
1801 Department carry out all contracts and agreements, including  
1802 federal-aid projects and agreements under the County Highway Aid  
1803 Law of 1946, being Sections 65-11-1 through 65-11-37, heretofore  
1804 made or entered into with any county, subject, however, to  
1805 applicable rules and regulations of the Federal Highway  
1806 Administration. It shall be the duty of the Transportation



1807 Commission to continue to have the Mississippi Transportation  
1808 Department maintain all state highways now under maintenance or  
1809 hereafter taken over for maintenance, the purpose of this  
1810 provision being to preserve the status quo of all state highways  
1811 insofar as such highways have been taken over and control and  
1812 jurisdiction has been assumed by the Mississippi Transportation  
1813 Commission and Mississippi Transportation Department; however,  
1814 except as otherwise provided in this section, if any highway or  
1815 link of highway is removed from the state highway system by  
1816 legislative act or by relocation or reconstruction, it shall no  
1817 longer be maintained by or be under the jurisdiction of the  
1818 Mississippi Transportation Commission or Mississippi  
1819 Transportation Department, but shall be returned to the  
1820 jurisdiction of the board of supervisors of the county or  
1821 governing authorities of the municipality through which such road  
1822 runs. Except as to segments of highways shorter than three (3)  
1823 miles which have been or which are hereafter replaced through  
1824 curve straightening or minor realignment, the Transportation  
1825 Commission shall retain and have the Mississippi Transportation  
1826 Department maintain as state highways all portions of U.S.  
1827 highways that either before or after July 1, 1989, have been or  
1828 are replaced and constructed as a part of the interstate highway  
1829 system, or four-lane primary system, or which are replaced and  
1830 constructed or are designated to be replaced and constructed as  
1831 part of the \* \* \* highway system under Section 65-3-97, including  
1832 portions of all such highways so replaced, or which under Section  
1833 65-3-97 are designated to be replaced, by municipal bypasses; and  
1834 such highways and portions thereof shall be continued to be  
1835 maintained as a part of the Mississippi state highway system until  
1836 removed from such system by legislative act. All such highways and  
1837 portions thereof which, by virtue of the provisions of this  
1838 section, are returned on or after July 1, 1989, to the  
1839 jurisdiction of the Mississippi Transportation Commission shall be





1840 maintained by the Mississippi Transportation Department only to  
1841 the traffic capacities existing at the time that they are returned  
1842 and any subsequent traffic capacity improvements or other  
1843 improvements desired by the county or municipality within which  
1844 such highway or portion thereof is located shall be performed in  
1845 accordance with highway standards approved by the Transportation  
1846 Commission and the expenses for making such improvements shall be  
1847 paid by the county or municipality; however, all highways and  
1848 portions thereof so improved by the county or municipality shall  
1849 thereafter be maintained by the Mississippi Transportation  
1850 Department. Before any highway or portion thereof is returned to  
1851 the Transportation Commission under this section, the county or  
1852 municipality having jurisdiction thereof shall remove or cause to  
1853 be removed by July 1, 1991, all right-of-way encroachments along  
1854 the entire length of the highway or portion thereof which are not  
1855 permitted by Transportation Commission and Transportation  
1856 Department policies and rules and regulations adopted pursuant to  
1857 state and federal law. Any such encroachments may be allowed to  
1858 remain only by permits issued by the Mississippi Transportation  
1859 Department in the manner and subject to the same conditions for  
1860 the issuance of permits for similar encroachments on other  
1861 highways on the state highway system. If traffic counts indicate  
1862 that any highway or portions thereof placed under the jurisdiction  
1863 of the Transportation Commission under the provisions of this  
1864 section no longer form a substantial part of the state highway  
1865 system, the Transportation Commission may request the Legislature  
1866 to remove such highways or portions thereof from the state highway  
1867 system and return said roads for maintenance to the county or  
1868 municipality in which they are located, as provided in subsection  
1869 (2) of this section. The highways which the Transportation  
1870 Department is required to continue to maintain by virtue of the  
1871 provisions of this section shall be in addition to the total



1872 mileage limitation of eight thousand six hundred (8,600) miles  
1873 provided in Section 65-3-3.

1874 (2) The Mississippi Transportation Commission shall, no  
1875 later than October 1, 1981, and October 1 each year thereafter,  
1876 furnish the Transportation Committee of the House of  
1877 Representatives and the Highways and Transportation Committee of  
1878 the Senate a recommendation for deletion of those highways or  
1879 sections of highways which should be removed from the system.

1880 **SECTION 9.** Section 65-39-35, Mississippi Code of 1972, is  
1881 amended as follows:

1882 65-39-35. The date upon which the taxes and fees levied and  
1883 charged under the provisions of Sections 27-55-11, 27-57-37,  
1884 27-59-11, 27-19-43, 27-19-309, 27-65-75, and Sections 27-55-519  
1885 and 27-55-521 are reduced under such sections shall be the first  
1886 day of the month immediately following the date upon which:

1887 (a) The Mississippi Transportation Commission certifies  
1888 to the State Tax Commission that:

1889 (i) The \* \* \* Highway Program created under  
1890 Section 65-3-97 and the Gaming Counties Infrastructure Program  
1891 created under Section 65-39-3, are completed and no funds are any  
1892 longer necessary to pay the costs of such programs; and

1893 (ii) The Mississippi Transportation Commission  
1894 will not declare the necessity for additional borrowings under  
1895 Section 65-9-27, or for additional bonds under Sections 65-39-5  
1896 through 65-39-33; and

1897 (b) The State Treasurer certifies:

1898 (i) That the amount on deposit in the Gaming  
1899 Counties Bond Sinking Fund, together with earnings on investments  
1900 to accrue to such fund, is equal to or greater than the aggregate  
1901 of the entire principal, redemption premium (if any), and interest  
1902 due and to become due (until the final maturity date or earlier  
1903 scheduled redemption date) on all general obligation bonds issued  
1904 under Sections 65-39-5 through 65-39-33; and



1905                           (ii) That all principal, interest, cost and other  
1906 expenses for all bonds, notes or other borrowings under Section  
1907 65-9-27 and Section 31-17-127 (including redemption notes, if any)  
1908 have been paid and are completely satisfied.

1909           **SECTION 10.** This act shall take effect and be in force from  
1910 and after July 1, 2002.

