

## Senate Amendments to House Bill No. 24

TO THE CLERK OF THE HOUSE:

THIS IS TO INFORM YOU THAT THE SENATE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

### AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

10           **SECTION 1.** Section 75-76-129, Mississippi Code of 1972, is  
11 amended as follows:

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

13           75-76-129. On or before the last day of each month all  
14 taxes, fees, interest, penalties, damages, fines or other monies  
15 collected by the State Tax Commission during that month under the  
16 provisions of this chapter, with the exception of (a) the local  
17 government fees imposed under Section 75-76-195, and (b) an amount  
18 equal to Three Million Dollars (\$3,000,000.00) of the revenue  
19 collected pursuant to the fee imposed under Section  
20 75-76-177(1)(c) \* \* \* shall be paid by the State Tax Commission to  
21 the State Treasurer to be deposited in the State General Fund.  
22 The local government fees shall be distributed by the State Tax  
23 Commission pursuant to Section 75-76-197. \* \* \* An amount equal  
24 to Three Million Dollars (\$3,000,000.00) of the revenue collected  
25 during that month pursuant to the fee imposed under Section  
26 75-76-177(1)(c) shall be deposited by the State Tax Commission  
27 into the bond sinking fund created in Section 65-39-3. \* \* \*

28           \* \* \*

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

31           75-76-129. On or before the last day of each month, all  
32 taxes, fees, interest, penalties, damages, fines or other monies  
33 collected by the State Tax Commission during that month under the  
34 provisions of this chapter, with the exception of the local  
35 government fees imposed under Section 75-76-195, shall be paid by

36 the State Tax Commission to the State Treasurer to be deposited in  
37 the State General Fund. The local government fees shall be  
38 distributed by the State Tax Commission pursuant to Section  
39 75-76-197.

40 **SECTION 2.** Section 27-5-101, Mississippi Code of 1972, is  
41 amended as follows:

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

44 27-5-101. Unless otherwise provided in this section, on or  
45 before the fifteenth day of each month, all gasoline, diesel fuel  
46 or kerosene taxes which are levied under the laws of this state  
47 and collected during the previous month shall be paid and  
48 apportioned by the State Tax Commission as follows:

49 (a) (i) Except as otherwise provided in Section  
50 31-17-127, from the gross amount of gasoline, diesel fuel or  
51 kerosene taxes produced by the state, there shall be deducted an  
52 amount equal to one-sixth (1/6) of principal and interest  
53 certified by the State Treasurer to the State Tax Commission to be  
54 due on the next semiannual bond and interest payment date, as  
55 required under the provisions of Chapter 130, Laws of 1938, and  
56 subsequent acts authorizing the issuance of bonds payable from  
57 gasoline, diesel fuel or kerosene tax revenue on a parity with the  
58 bonds issued under authority of said Chapter 130. The State  
59 Treasurer shall certify to the State Tax Commission on or before  
60 the fifteenth day of each month the amount to be paid to the  
61 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws  
62 of 1938, and subsequent acts authorizing the issuance of bonds  
63 payable from gasoline, diesel fuel or kerosene tax revenue, on a  
64 parity with the bonds issued under authority of said Chapter 130;  
65 and the State Tax Commission shall, on or before the twenty-fifth  
66 day of each month, pay into the State Treasury for credit to the  
67 "Highway Bonds Sinking Fund" the amount so certified to him by the  
68 State Treasurer due to be paid into such fund each month. The  
69 payments to the "Highway Bonds Sinking Fund" shall be made out of  
70 gross gasoline, diesel fuel or kerosene tax collections before

71 deductions of any nature are considered; however, such payments  
72 shall be deducted from the allocation to the Mississippi  
73 Department of Transportation under paragraph (c) of this section.

74 (ii) From collections derived from the portion of  
75 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,  
76 from the portion of the tax on aviation gas under Section 27-55-11  
77 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the  
78 portion of the special fuel tax levied under Sections 27-55-519  
79 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten  
80 Cents (10¢) per gallon, from the portion of the taxes levied under  
81 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per  
82 gallon that exceeds One Cent (1¢) per gallon on special fuel and  
83 Five and One-fourth Cents (5.25¢) per gallon on special fuel used  
84 as aircraft fuel, from the portion of the excise tax on compressed  
85 gas used as a motor fuel that exceeds the rate of tax in effect on  
86 June 30, 1987, and from the portion of the gasoline excise tax in  
87 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
88 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there  
89 shall be deducted:

90 1. An amount as provided in Section  
91 27-65-75(4) to the credit of a special fund designated as the  
92 "Office of State Aid Road Construction."

93 2. An amount equal to the tax collections  
94 derived from Two Cents (2¢) per gallon of the gasoline excise tax  
95 for distribution to the State Highway Fund to be used exclusively  
96 for the construction, reconstruction and maintenance of highways  
97 of the State of Mississippi or the payment of interest and  
98 principal on bonds when specifically authorized by the Legislature  
99 for that purpose.

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

102 (b) Subject to the provisions that said basis of  
103 distribution shall in nowise affect adversely the amount  
104 specifically pledged in paragraph (a) of this section to be paid  
105 into the "Highway Bonds Sinking Fund," the following shall be

106 deducted from the amount produced by the state tax on gasoline,  
107 diesel fuel or kerosene tax collections, excluding collections  
108 derived from the portion of the gasoline excise tax that exceeds  
109 Seven Cents (7¢) per gallon, from the portion of the tax on  
110 aviation gas under Section 27-55-11 that exceeds Six and  
111 Four-tenths Cents (6.4¢) per gallon, from the portion of the  
112 special fuel tax levied under Sections 27-55-519 and 27-55-521, at  
113 Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per  
114 gallon, from the portion of the taxes levied under Section  
115 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that  
116 exceeds One Cent (1¢) per gallon on special fuel and Five and  
117 One-fourth Cents (5.25¢) per gallon on special fuel used as  
118 aircraft fuel, from the portion of the excise tax on compressed  
119 gas used as a motor fuel that exceeds the rate of tax in effect on  
120 June 30, 1987, and from the portion of the gasoline excise tax in  
121 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
122 excess of Ten Cents (10¢) per gallon under Section 27-61-5:

123           (i) Twenty percent (20%) of such amount which  
124 shall be earmarked and set aside for the construction,  
125 reconstruction and maintenance of the highways and roads of the  
126 state, provided that if such twenty percent (20%) should reduce  
127 any county to a lesser amount than that received in the fiscal  
128 year ending June 30, 1966, then such twenty percent (20%) shall be  
129 reduced to a percentage to provide that no county shall receive  
130 less than its portion for the fiscal year ending June 30, 1966;

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

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

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

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

141                   (vi) The remainder shall be divided on a basis of  
142 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the  
143 same basis as Four and One-half Cents (4-1/2¢) and Two and  
144 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and  
145 six and forty-three one-hundredths (6.43) and three and  
146 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel  
147 fuel or kerosene). The amount produced by the nine-fourteenths  
148 (9/14) division shall be allocated to the Transportation  
149 Department and paid into the State Treasury as provided in this  
150 section and in Section 27-5-103 and the five-fourteenths (5/14)  
151 division shall be returned to the counties of the state on the  
152 following basis:

153                   1. In each fiscal year, each county shall be  
154 paid each month the same percentage of the monthly total to be  
155 distributed as was paid to that county during the same month in  
156 the fiscal year which ended April 9, 1960, until the county  
157 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such  
158 fiscal year, at which time funds shall be distributed under the  
159 provisions of paragraph (b)(vi)4 of this section.

160                   2. If after payments in 1 above, any county  
161 has not received a total of One Hundred Ninety Thousand Dollars  
162 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,  
163 and each fiscal year thereafter, then any available funds not  
164 distributed under 1 above shall be used to bring such county or  
165 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)  
166 or such funds shall be divided equally among such counties not  
167 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if  
168 there is not sufficient money to bring all the counties to said  
169 One Hundred Ninety Thousand Dollars (\$190,000.00).

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

176                   4. During the last month of the current  
177 fiscal year, should it be determined that there are funds  
178 available in excess of the amount distributed for the year under 1  
179 and 2 above, then such excess funds shall be distributed among the  
180 various counties as follows:

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

183                                 One-third (1/3) of such excess to be paid  
184 to the counties in the proportion which the population of each  
185 county bears to the total population of the state according to the  
186 last federal census;

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

190                   5. It is the declared purpose and intent of  
191 the Legislature that no county shall be paid less than was paid  
192 during the year ended April 9, 1960, unless the amount to be  
193 distributed to all counties in any year is less than the amount  
194 distributed to all counties during the year ended April 9, 1960.

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

199                 In any county having countywide road or bridge bonds, or  
200 supervisors district or district road or bridge bonds outstanding,  
201 which exceed, in the aggregate, twelve percent (12%) of the  
202 assessed valuation of the taxable property of the county or  
203 district, it shall be the duty of the board of supervisors to set  
204 aside not less than sixty percent (60%) of such county's share or  
205 district's share of the gasoline, diesel fuel or kerosene taxes to  
206 be used in paying the principal and interest on such road or  
207 bridge bonds as they mature.

208                 In any county having such countywide road or bridge bonds or  
209 district road or bridge bonds outstanding which exceed, in the  
210 aggregate, eight percent (8%) of the assessed valuation of the

211 taxable property of the county, but which do not exceed, in the  
212 aggregate, twelve percent (12%) of the assessed valuation of the  
213 taxable property of the county, it shall be the duty of the board  
214 of supervisors to set aside not less than thirty-five percent  
215 (35%) of such county's share of the gasoline, diesel fuel or  
216 kerosene taxes to be used in paying the principal and interest of  
217 such road or bridge bonds as they mature.

218 In any county having such countywide road or bridge bonds or  
219 district road or bridge bonds outstanding which exceed, in the  
220 aggregate, five percent (5%) of the assessed valuation of the  
221 taxable property of the county, but which do not exceed, in the  
222 aggregate, eight percent (8%) of the assessed valuation of the  
223 taxable property of the county, it shall be the duty of the board  
224 of supervisors to set aside not less than twenty percent (20%) of  
225 such county's share of the gasoline, diesel fuel or kerosene taxes  
226 to be used in paying the principal and interest of such road and  
227 bridge bonds as they mature.

228 In any county having such countywide road or bridge bonds or  
229 district road or bridge bonds outstanding which do not exceed, in  
230 the aggregate, five percent (5%) of the assessed valuation of the  
231 taxable property of the county, it shall be the duty of the board  
232 of supervisors to set aside not less than ten percent (10%) of  
233 such county's share of the gasoline, diesel fuel or kerosene taxes  
234 to be used in paying the principal and interest on such road or  
235 bridge bonds as they mature.

236 The portion of any such county's share of the gasoline,  
237 diesel fuel or kerosene taxes thus set aside for the payment of  
238 the principal and interest of road or bridge bonds, as provided  
239 for in this section, shall be used first in paying the currently  
240 maturing installments of the principal and interest of such  
241 countywide road or bridge bonds, if there be any such countywide  
242 road or bridge bonds outstanding, and secondly, in paying the  
243 currently maturing installments of principal and interest of  
244 district road or bridge bonds outstanding. It shall be the duty  
245 of the board of supervisors to pay bonds and interest maturing in

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

248 The remaining portion of such county's share of the gasoline,  
249 diesel fuel or kerosene taxes, after setting aside the portion  
250 above provided for the payment of the principal and interest of  
251 bonds, shall be used in the construction and maintenance of any  
252 public highways, bridges, or culverts of the county, including the  
253 roads in special or separate road districts, in the discretion of  
254 the board of supervisors, or in paying the interest and principal  
255 of county road and bridge bonds or district road and bridge bonds,  
256 in the discretion of the board of supervisors.

257 In any county having no countywide road or bridge bonds or  
258 district road or bridge bonds outstanding, all such county's share  
259 of the gasoline, diesel fuel or kerosene taxes shall be used in  
260 the construction, reconstruction, and maintenance of the public  
261 highways, bridges, or culverts of the county as the board of  
262 supervisors may determine.

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

267 (c) From the amount produced by the nine-fourteenths  
268 (9/14) division allocated to the Transportation Department, there  
269 shall be deducted:

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

272 (ii) Any amounts due counties in accordance with  
273 Section 65-33-45 which have outstanding bonds issued for seawall  
274 or road protection purposes, issued under provisions of Chapter  
275 319, Laws of 1924, and amendments thereto;

276 \* \* \*

277 (iii) Except as otherwise provided in Section  
278 31-17-127, the remainder shall be paid by the State Tax Commission  
279 to the State Treasurer on the fifteenth day of each month next  
280 succeeding the month in which the gasoline, diesel fuel or



281 kerosene taxes were collected to the credit of the State Highway  
282 Fund.

283         The funds allocated for the construction, reconstruction, and  
284 improvement of state highways, bridges, and culverts, or so much  
285 thereof as may be necessary, shall first be used in conjunction  
286 with funds supplied by the federal government for such purposes  
287 and allocated to the State Transportation Department to be  
288 expended on the state highway system. It is specifically provided  
289 hereby that the necessary portion of such funds hereinabove  
290 allocated to the State Transportation Department may be used for  
291 the prompt payment of principal and interest on highway bonds  
292 heretofore issued, including such bonds issued or to be issued  
293 under the provisions of Chapter 312, Laws of 1956, and amendments  
294 thereto.

295         Nothing contained in this section shall be construed to  
296 reduce the amount of such gasoline, diesel fuel or kerosene excise  
297 taxes levied by the state, allotted under the provisions of Title  
298 65, Chapter 33, Mississippi Code of 1972, to counties in which  
299 there are outstanding bonds issued for seawall or road protection  
300 purposes issued under the provisions of Chapter 319, Laws of 1924,  
301 and amendments thereto; the amount of said gasoline, diesel fuel  
302 or kerosene excise taxes designated in this section for the  
303 payment of bonds and interest authorized and issued or to be  
304 issued under the provisions of Chapter 130, Laws of 1938, and  
305 subsequent acts authorizing the issuance of bonds payable from  
306 gasoline, diesel fuel or kerosene tax revenue, shall, in such  
307 counties, be considered as being paid "into the State Treasury to  
308 the credit of the State Highway Fund" within the meaning of  
309 Section 65-33-45 in computing the amount to be paid to such  
310 counties under the provisions of said section, and this section  
311 shall be administered in connection with Title 65, Chapter 33,  
312 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and  
313 65-33-49 dealing with seawalls, as if made a part of this section.

314             (d) The proceeds of the Five and One-fourth Cents  
315 (5.25¢) of the tax per gallon on oils used as a propellant for jet

316 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax  
317 per gallon on aviation gasoline and the tax of One Cent (1¢) per  
318 gallon for each gallon of gasoline for which a refund has been  
319 made pursuant to Section 27-55-23 because such gasoline was used  
320 for aviation purposes, shall be paid to the State Treasury into a  
321 special fund to be used exclusively, pursuant to legislative  
322 appropriation, for the support and development of aeronautics as  
323 defined in Section 61-1-3.

324 (e) State highway funds in an amount equal to the  
325 difference between Forty-two Million Dollars (\$42,000,000.00) and  
326 the annual debt service payable on the state's highway revenue  
327 refunding bonds, Series 1985, shall be expended for the  
328 construction or reconstruction of highways designated under the  
329 highway program created under Section 65-3-97.

330 (f) "Gasoline, diesel fuel or kerosene taxes" as used  
331 in this section shall be deemed to mean and include state  
332 gasoline, diesel fuel or kerosene taxes levied and imposed on  
333 distributors of gasoline, diesel fuel or kerosene, and all state  
334 excise taxes derived from any fuel used to propel vehicles upon  
335 the highways of this state, when levied by any statute.

336 **[With regard to any county which is required to operate on a**  
337 **countywide system of road administration as described in Section**  
338 **19-2-3, this section shall read as follows:]**

339 27-5-101. Unless otherwise provided in this section, on or  
340 before the fifteenth day of each month, all gasoline, diesel fuel  
341 or kerosene taxes which are levied under the laws of this state  
342 and collected during the previous month shall be paid and  
343 apportioned by the State Tax Commission as follows:

344 (a) (i) Except as otherwise provided in Section  
345 31-17-127, from the gross amount of gasoline, diesel fuel or  
346 kerosene taxes produced by the state, there shall be deducted an  
347 amount equal to one-sixth (1/6) of principal and interest  
348 certified by the State Treasurer to the State Tax Commission to be  
349 due on the next semiannual bond and interest payment date, as  
350 required under the provisions of Chapter 130, Laws of 1938, and

351 subsequent acts authorizing the issuance of bonds payable from  
352 gasoline, diesel fuel or kerosene tax revenue on a parity with the  
353 bonds issued under authority of said Chapter 130. The State  
354 Treasurer shall certify to the State Tax Commission on or before  
355 the fifteenth day of each month the amount to be paid to the  
356 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws  
357 of 1938, and subsequent acts authorizing the issuance of bonds  
358 payable from gasoline, diesel fuel or kerosene tax revenue, on a  
359 parity with the bonds issued under authority of said Chapter 130;  
360 and the State Tax Commission shall, on or before the twenty-fifth  
361 day of each month, pay into the State Treasury for credit to the  
362 "Highway Bonds Sinking Fund" the amount so certified to him by the  
363 State Treasurer due to be paid into such fund each month. The  
364 payments to the "Highway Bonds Sinking Fund" shall be made out of  
365 gross gasoline, diesel fuel or kerosene tax collections before  
366 deductions of any nature are considered; however, such payments  
367 shall be deducted from the allocation to the Transportation  
368 Department under paragraph (c) of this section.

369 (ii) From collections derived from the portion of  
370 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,  
371 from the portion of the tax on aviation gas under Section 27-55-11  
372 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the  
373 portion of the special fuel tax levied under Sections 27-55-519  
374 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten  
375 Cents (10¢) per gallon, from the portion of the taxes levied under  
376 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per  
377 gallon that exceeds One Cent (1¢) per gallon on special fuel and  
378 Five and One-fourth Cents (5.25¢) per gallon on special fuel used  
379 as aircraft fuel, from the portion of the excise tax on compressed  
380 gas used as a motor fuel that exceeds the rate of tax in effect on  
381 June 30, 1987, and from the portion of the gasoline excise tax in  
382 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
383 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there  
384 shall be deducted:

385                   1. An amount as provided in Section  
386 27-65-75(4) to the credit of a special fund designated as the  
387 "Office of State Aid Road Construction."

388                   2. An amount equal to the tax collections  
389 derived from Two Cents (2¢) per gallon of the gasoline excise tax  
390 for distribution to the State Highway Fund to be used exclusively  
391 for the construction, reconstruction and maintenance of highways  
392 of the State of Mississippi or the payment of interest and  
393 principal on bonds when specifically authorized by the Legislature  
394 for that purpose.

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

397                   (b) Subject to the provisions that said basis of  
398 distribution shall in nowise affect adversely the amount  
399 specifically pledged in paragraph (a) of this section to be paid  
400 into the "Highway Bonds Sinking Fund," the following shall be  
401 deducted from the amount produced by the state tax on gasoline,  
402 diesel fuel or kerosene tax collections, excluding collections  
403 derived from the portion of the gasoline excise tax that exceeds  
404 Seven Cents (7¢) per gallon, from the portion of the tax on  
405 aviation gas under Section 27-55-11 that exceeds Six and  
406 Four-tenths Cents (6.4¢) per gallon, from the portion of the  
407 special fuel tax levied under Sections 27-55-519 and 27-55-521, at  
408 Eighteen Cents (18¢) per gallon, that exceeds Ten Cents (10¢) per  
409 gallon, from the portion of the taxes levied under Section  
410 27-55-519, at Five and Three-fourths Cents (5.75¢) that exceeds  
411 One Cent (1¢) per gallon on special fuel and Five and One-fourth  
412 Cents (5.25¢) per gallon on special fuel used as aircraft fuel,  
413 from the portion of the excise tax on compressed gas used as a  
414 motor fuel that exceeds the rate of tax in effect on June 30,  
415 1987, and from the portion of the gasoline excise tax in excess of  
416 Seven Cents (7¢) per gallon and the diesel excise tax in excess of  
417 Ten Cents (10¢) per gallon under Section 27-61-5:

418                   (i) Twenty percent (20%) of such amount which  
419 shall be earmarked and set aside for the construction,

420 reconstruction and maintenance of the highways and roads of the  
421 state, provided that if such twenty percent (20%) should reduce  
422 any county to a lesser amount than that received in the fiscal  
423 year ending June 30, 1966, then such twenty percent (20%) shall be  
424 reduced to a percentage to provide that no county shall receive  
425 less than its portion for the fiscal year ending June 30, 1966;

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

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

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

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

436 (vi) The remainder shall be divided on a basis of  
437 nine-fourteenths ( $9/14$ ) and five-fourteenths ( $5/14$ ) (being the  
438 same basis as Four and One-half Cents ( $4-1/2\text{¢}$ ) and Two and  
439 One-half Cents ( $2-1/2\text{¢}$ ) is to Seven Cents ( $7\text{¢}$ ) on gasoline, and  
440 six and forty-three one-hundredths ( $6.43$ ) and three and  
441 fifty-seven one-hundredths ( $3.57$ ) is to Ten Cents ( $10\text{¢}$ ) on diesel  
442 fuel or kerosene). The amount produced by the nine-fourteenths  
443 ( $9/14$ ) division shall be allocated to the Transportation  
444 Department and paid into the State Treasury as provided in this  
445 section and in Section 27-5-103 and the five-fourteenths ( $5/14$ )  
446 division shall be returned to the counties of the state on the  
447 following basis:

448 1. In each fiscal year, each county shall be  
449 paid each month the same percentage of the monthly total to be  
450 distributed as was paid to that county during the same month in  
451 the fiscal year which ended April 9, 1960, until the county  
452 receives One Hundred Ninety Thousand Dollars ( $\$190,000.00$ ) in such  
453 fiscal year, at which time funds shall be distributed under the  
454 provisions of paragraph (b)(vi)4 of this section.

455                   2. If after payments in 1 above, any county  
456 has not received a total of One Hundred Ninety Thousand Dollars  
457 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,  
458 and each fiscal year thereafter, then any available funds not  
459 distributed under 1 above shall be used to bring such county or  
460 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)  
461 or such funds shall be divided equally among such counties not  
462 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if  
463 there is not sufficient money to bring all the counties to said  
464 One Hundred Ninety Thousand Dollars (\$190,000.00).

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

471                   4. During the last month of the current  
472 fiscal year, should it be determined that there are funds  
473 available in excess of the amount distributed for the year under 1  
474 and 2 above, then such excess funds shall be distributed among the  
475 various counties as follows:

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

478                                 One-third (1/3) of such excess to be paid  
479 to the counties in the proportion which the population of each  
480 county bears to the total population of the state according to the  
481 last federal census;

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

485                   5. It is the declared purpose and intent of  
486 the Legislature that no county shall be paid less than was paid  
487 during the year ended April 9, 1960, unless the amount to be  
488 distributed to all counties in any year is less than the amount  
489 distributed to all counties during the year ended April 9, 1960.

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

494           In any county having road or bridge bonds outstanding which  
495 exceed, in the aggregate, twelve percent (12%) of the assessed  
496 valuation of the taxable property of the county, it shall be the  
497 duty of the board of supervisors to set aside not less than sixty  
498 percent (60%) of such county's share of the gasoline, diesel fuel  
499 or kerosene taxes to be used in paying the principal and interest  
500 on such road or bridge bonds as they mature.

501           In any county having such road or bridge bonds outstanding  
502 which exceed, in the aggregate, eight percent (8%) of the assessed  
503 valuation of the taxable property of the county, but which do not  
504 exceed, in the aggregate, twelve percent (12%) of the assessed  
505 valuation of the taxable property of the county, it shall be the  
506 duty of the board of supervisors to set aside not less than  
507 thirty-five percent (35%) of such county's share of the gasoline,  
508 diesel fuel or kerosene taxes to be used in paying the principal  
509 and interest of such road or bridge bonds as they mature.

510           In any county having such road or bridge bonds outstanding  
511 which exceed, in the aggregate, five percent (5%) of the assessed  
512 valuation of the taxable property of the county, but which do not  
513 exceed, in the aggregate, eight percent (8%) of the assessed  
514 valuation of the taxable property of the county, it shall be the  
515 duty of the board of supervisors to set aside not less than twenty  
516 percent (20%) of such county's share of the gasoline, diesel fuel  
517 or kerosene taxes to be used in paying the principal and interest  
518 of such road and bridge bonds as they mature.

519           In any county having such road or bridge bonds outstanding  
520 which do not exceed, in the aggregate, five percent (5%) of the  
521 assessed valuation of the taxable property of the county, it shall  
522 be the duty of the board of supervisors to set aside not less than  
523 ten percent (10%) of such county's share of the gasoline, diesel

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

526         The portion of any such county's share of the gasoline,  
527 diesel fuel or kerosene taxes thus set aside for the payment of  
528 the principal and interest of road or bridge bonds, as provided  
529 for in this section, shall be used in paying the currently  
530 maturing installments of the principal and interest of such road  
531 or bridge bonds, if there be any such road or bridge bonds  
532 outstanding.

533         The remaining portion of such county's share of the gasoline,  
534 diesel fuel or kerosene taxes, after setting aside the portion  
535 above provided for the payment of the principal and interest of  
536 bonds, shall be used in the construction and maintenance of any  
537 public highways, bridges or culverts of the county, in the  
538 discretion of the board of supervisors.

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

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

548                 (c) From the amount produced by the nine-fourteenths  
549 (9/14) division allocated to the Transportation Department, there  
550 shall be deducted:

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

553                         (ii) Any amounts due counties in accordance with  
554 Section 65-33-45 which have outstanding bonds issued for seawall  
555 or road protection purposes, issued under provisions of Chapter  
556 319, Laws of 1924, and amendments thereto; and

557         \* \* \*



558                    (iii) Except as otherwise provided in Section  
559 31-17-127, the remainder shall be paid by the State Tax Commission  
560 to the State Treasurer on the fifteenth day of each month next  
561 succeeding the month in which the gasoline, diesel fuel or  
562 kerosene taxes were collected to the credit of the State Highway  
563 Fund.

564            The funds allocated for the construction, reconstruction and  
565 improvement of state highways, bridges and culverts, or so much  
566 thereof as may be necessary, shall first be used in conjunction  
567 with funds supplied by the federal government for such purposes  
568 and allocated to the Transportation Department to be expended on  
569 the state highway system. It is specifically provided hereby that  
570 the necessary portion of such funds hereinabove allocated to the  
571 Transportation Department may be used for the prompt payment of  
572 principal and interest on highway bonds heretofore issued,  
573 including such bonds issued or to be issued under the provisions  
574 of Chapter 312, Laws of 1956, and amendments thereto.

575            Nothing contained in this section shall be construed to  
576 reduce the amount of such gasoline, diesel fuel or kerosene excise  
577 taxes levied by the state, allotted under the provisions of Title  
578 65, Chapter 33, Mississippi Code of 1972, to counties in which  
579 there are outstanding bonds issued for seawall or road protection  
580 purposes issued under the provisions of Chapter 319, Laws of 1924,  
581 and amendments thereto; the amount of said gasoline, diesel fuel  
582 or kerosene excise taxes designated in this section for the  
583 payment of bonds and interest authorized and issued or to be  
584 issued under the provisions of Chapter 130, Laws of 1938, and  
585 subsequent acts authorizing the issuance of bonds payable from  
586 gasoline, diesel fuel or kerosene tax revenue, shall, in such  
587 counties, be considered as being paid "into the State Treasury to  
588 the credit of the State Highway Fund" within the meaning of  
589 Section 65-33-45 in computing the amount to be paid to such  
590 counties under the provisions of said section, and this section  
591 shall be administered in connection with Title 65, Chapter 33,

592 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and  
593 65-33-49 dealing with seawalls, as if made a part of this section.

594 (d) The proceeds of the Five and One-fourth Cents  
595 (5.25¢) of the tax per gallon on oils used as a propellant for jet  
596 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax  
597 per gallon on aviation gasoline and the tax of One Cent (1¢) per  
598 gallon for each gallon of gasoline for which a refund has been  
599 made pursuant to Section 27-55-23 because such gasoline was used  
600 for aviation purposes, shall be paid to the State Treasury into a  
601 special fund to be used exclusively, pursuant to legislative  
602 appropriation, for the support and development of aeronautics as  
603 defined in Section 61-1-3.

604 (e) State highway funds in an amount equal to the  
605 difference between Forty-two Million Dollars (\$42,000,000.00) and  
606 the annual debt service payable on the state's highway revenue  
607 refunding bonds, Series 1985, shall be expended for the  
608 construction or reconstruction of highways designated under the  
609 highway program created under Section 65-3-97.

610 (f) "Gasoline, diesel fuel or kerosene taxes" as used  
611 in this section shall be deemed to mean and include state  
612 gasoline, diesel fuel or kerosene taxes levied and imposed on  
613 distributors of gasoline, diesel fuel or kerosene, and all state  
614 excise taxes derived from any fuel used to propel vehicles upon  
615 the highways of this state, when levied by any statute.

616 **SECTION 3.** This act shall take effect and be in force from  
617 and after July 1, 2005.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

1 AN ACT TO AMEND SECTION 75-76-129, MISSISSIPPI CODE OF 1972,  
2 TO REVISE THE DISTRIBUTION OF THE STATE'S SHARE OF GAMING LICENSE  
3 FEES; TO AMEND SECTION 27-5-101, MISSISSIPPI CODE OF 1972, TO  
4 DELETE THE REQUIREMENT FOR THE PAYMENT OF A PORTION OF THE  
5 REVENUES DERIVED FROM MOTOR FUEL TAXES TO BE DEPOSITED INTO THE  
6 GAMING COUNTIES BOND SINKING FUND FOR THE PURPOSE OF PAYING THE  
7 DEBT SERVICE ON BONDS ISSUED IN SUPPORT OF THE GAMING COUNTIES  
8 INFRASTRUCTURE PROGRAM; AND FOR RELATED PURPOSES.

SS26\HB24A.J

John O. Gilbert  
Secretary of the Senate