

By: Representatives Lamar, Shanks, Wallace

To: Ways and Means

HOUSE BILL NO. 1020  
(As Passed the House)

1 AN ACT TO CREATE INFERIOR COURTS IN THE CAPITOL COMPLEX  
2 IMPROVEMENT DISTRICT (CCID) TO HEAR CERTAIN CRIMINAL AND CIVIL  
3 MATTERS OCCURRING OR ACCRUING IN THE BOUNDARIES OF THE CAPITOL  
4 COMPLEX IMPROVEMENT DISTRICT; TO PROVIDE JUDGES FOR THE CCID  
5 INFERIOR COURTS THAT SHALL POSSESS THE SAME QUALIFICATIONS AS  
6 CIRCUIT AND CHANCERY COURT JUDGES; TO PROVIDE FOR THE APPOINTMENT  
7 OF THE JUDGES BY THE CHIEF JUSTICE OF THE MISSISSIPPI SUPREME  
8 COURT; TO PROVIDE FOR THE SALARY AND OPERATING ALLOWANCE OF THE  
9 JUDGES; TO REQUIRE THE ATTORNEY GENERAL TO APPOINT ATTORNEYS TO  
10 PROSECUTE CASES WITHIN THE JURISDICTION OF THE CCID INFERIOR  
11 COURTS; TO REQUIRE THE STATE DEFENDER TO APPOINT PUBLIC DEFENDERS  
12 FOR DEFENDANTS WHO FALL WITHIN THE JURISDICTION OF THE CCID  
13 INFERIOR COURTS; TO PROVIDE FOR THE APPOINTMENT OF A CLERK AND  
14 DEPUTY CLERK FOR THE CCID INFERIOR COURTS; TO REQUIRE THE CLERK TO  
15 MAINTAIN A JURY BOX; TO DESCRIBE THE JURISDICTION OF THE CCID  
16 INFERIOR COURTS AS ALL MATTERS THAT OCCUR OR ACCRUE WITHIN THE  
17 BOUNDARIES OF THE CAPITAL COMPLEX IMPROVEMENT DISTRICT; TO PROVIDE  
18 FOR THE POWERS OF THE JUDGES OF THE COURTS; TO AUTHORIZE  
19 JURISDICTION FOR CERTAIN ACTIONS THAT OCCUR OR ACCRUE WITHIN THE  
20 CCID INFERIOR COURTS; TO AMEND SECTION 29-5-203, MISSISSIPPI CODE  
21 OF 1972, TO REVISE THE BOUNDARIES OF THE CAPITOL COMPLEX  
22 IMPROVEMENT DISTRICT, FOR PURPOSES OF AMENDMENT; TO AMEND SECTION  
23 27-65-75, MISSISSIPPI CODE OF 1972, TO REVISE THE DISTRIBUTION OF  
24 STATE SALES TAX REVENUE FOR THE CCID; AND FOR RELATED PURPOSES.

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

26 **SECTION 1.** There shall be created two (2) inferior courts as  
27 authorized by Article 6, Section 172 of the Mississippi  
28 Constitution of 1890, to be located within the boundaries



29 established in Section 29-5-203 for the Capitol Complex  
30 Improvement District, hereinafter referred to as "CCID".

31 **SECTION 2.** (1) Each Capitol Complex Improvement District  
32 (CCID) inferior court judge shall possess all qualifications  
33 required by law for circuit and chancery court judges. Each judge  
34 of such court shall be a qualified elector of this state, and  
35 shall have such other qualifications as provided for by law. Each  
36 judge shall be appointed by the Chief Justice of the Mississippi  
37 Supreme Court to serve four (4) year terms.

38 (2) The persons appointed as judges for the CCID inferior  
39 courts shall not practice law in any of the courts of the state.

40 (3) Each CCID inferior court judge shall be paid an annual  
41 salary equal to the amount provided by law for circuit and  
42 chancery judges. The annual compensation of the judges shall be  
43 increased any time the annual salaries for circuit and chancery  
44 judges are increased.

45 (4) Each CCID inferior judge shall be provided an operating  
46 allowance equal to the amounts authorized in Section 9-1-36.

47 (5) The Administrative Office of Courts shall provide  
48 monies for the office operating allowances, salaries for support  
49 staff and judges in the same manner as provided to circuit and  
50 chancery judges upon annual appropriation by the Legislature.

51 **SECTION 3.** (1) (a) The Attorney General shall appoint four  
52 (4) attorneys to serve as prosecuting attorneys for the Capitol  
53 Complex Improvement District (CCID) inferior courts. Such



54 prosecuting attorneys may be employees with the Office of the  
55 Attorney General or contracted by the Attorney General for such  
56 purposes. The attorneys shall prosecute cases therein, in the  
57 same manner and with the same authority of law provided for  
58 district attorneys and county prosecuting attorneys. The CCID  
59 inferior courts prosecuting attorneys are authorized to file  
60 indictments or other criminal actions in the Circuit Court of the  
61 First Judicial District of Hinds County. The provisions of this  
62 section shall not be construed to prohibit or in any way limit the  
63 Hinds County District Attorney from filing an indictment or any  
64 other criminal action that occurred or accrued, in whole or in  
65 part, within the boundaries of the CCID in the CCID inferior  
66 courts.

67 (b) The Attorney General shall provide support staff  
68 and any other staff necessary to assist such prosecuting attorneys  
69 in carrying out their functions and duties as prosecuting  
70 attorneys.

71 (c) The Attorney General shall provide funding for the  
72 salaries for support staff and prosecuting attorneys in the same  
73 amounts and in the same manner as provided to district attorneys  
74 and assistant district attorneys by law.

75 (2) (a) The State Defender of the Office of State Public  
76 Defender shall appoint four (4) attorneys to serve as public  
77 defenders on an as needed basis within the CCID inferior courts.



78 (b) The State Defender shall provide support staff and  
79 any other staff necessary to assist the public defenders in  
80 carrying out their functions and duties.

81 (c) The State Defender shall provide salaries for the  
82 defenders in the same manner as provided by law for public  
83 defenders.

84 (d) In addition to any other authority provided by law  
85 for the State Defender, the State Defender may represent indigent  
86 persons in legal proceedings where the person has a constitutional  
87 right to appointed counsel and may provide representation to  
88 parents or guardians who have been determined by the youth court  
89 judge to be indigent and in need of representation in an abuse,  
90 neglect or termination of parental rights proceeding or appeal  
91 therefrom. The State Defender shall promulgate, implement and  
92 enforce standards that define how effective indigent defense  
93 services should be provided in all such cases, subject to the  
94 approval of the Mississippi Supreme Court. In addition to the  
95 representation that may be provided by staff or contract counsel,  
96 county public defender programs shall also be included.

97 (3) (a) The Administrative Office of Courts, in  
98 consultation with the Chief Justice of the Supreme Court, shall  
99 appoint a clerk and a deputy clerk for the CCID inferior courts.

100 (b) The Administrative Office of Courts shall provide  
101 support staff and any other staff necessary to carry out the



102 functions and duties for the clerk and deputy clerk for the CCID  
103 inferior courts.

104 (c) The Administrative Office of Courts shall provide  
105 monies for the salaries of support staff, the clerk and the deputy  
106 clerk with monies appropriated by the Legislature for such  
107 purpose.

108 **SECTION 4.** (1) The clerk of the Capitol Complex Improvement  
109 District (CCID) inferior courts shall maintain a jury box and  
110 shall place therein the names or identifying numbers of all  
111 prospective jurors drawn from the jury wheel. The names of all  
112 qualified electors in Hinds County shall be placed in the jury  
113 wheel.

114 (2) A CCID inferior court judge may direct the CCID inferior  
115 courts clerk to draw and assign to the CCID inferior court or  
116 official the number of jurors he deems necessary for one or more  
117 jury panels or as required by law for a grand jury, except as  
118 otherwise provided by subsection (3) of this section. Upon  
119 receipt of the direction, and in a manner prescribed by the CCID  
120 inferior court, the CCID inferior court clerk shall publicly draw  
121 at random from the jury box the number of jurors specified.

122 (3) The CCID inferior court may order that the drawing and  
123 assigning of jurors pursuant to subsection (2) of this section may  
124 be performed by random selection of a computer or electronic  
125 device pursuant to such rules and regulations as may be prescribed  
126 by the court. The jurors drawn for jury service shall be assigned



127 at random by such clerk to each jury panel in a manner prescribed  
128 by such court.

129 (4) If any person receives a jury summons from the Circuit  
130 Court of the First Judicial District of Hinds County and a jury  
131 summons from the CCID inferior court to serve as a juror for the  
132 respective courts during the same time period, the summons by the  
133 circuit court shall supersede and take precedence over the summons  
134 from the CCID inferior court. The person who receives such  
135 summons shall notify the Clerk of the CCID inferior court that he  
136 or she has received a summons from the Circuit Court of the First  
137 Judicial District of Hinds County.

138 **SECTION 5.** (1) The Capitol Complex Improvement District  
139 (CCID) inferior courts shall have jurisdiction over criminal and  
140 civil matters authorized by this act which occurred or accrued, in  
141 whole or in part, within the boundaries established for the  
142 Capitol Complex Improvement District in Section 29-5-203. CCID  
143 inferior courts shall have jurisdiction concurrent with the  
144 justice court in all matters, civil and criminal of which the  
145 justice court has jurisdiction for actions. It shall also have  
146 concurrent jurisdiction with the county court of Hinds County in  
147 all criminal matters that are not excluded by the provisions of  
148 this section. It shall also have concurrent jurisdiction with the  
149 Circuit Court and Chancery Court of the First Judicial District of  
150 Hinds County regarding all civil and criminal matters that are not  
151 excluded by the provisions of this section. The jurisdiction of



152 the CCID inferior courts shall not include: (a) matters regarding  
153 treason, (b) actions filed against a municipality or a county of  
154 this state, (c) appeals from a decision of any agency, board,  
155 commission or department of this state, (d) bond validations, (e)  
156 divorce, (f) alimony, (g) all matters relating to adoptions, (h)  
157 matters of testamentary and administration, (i) minor's business  
158 and (j) cases of idiocy, lunacy and persons of unsound mind. For  
159 jurisdiction in civil actions, the amount of value of the thing in  
160 controversy shall be more than Two Hundred Thousand Dollars  
161 (\$200,000.00), but shall not exceed, exclusive of costs and  
162 interest, the sum of Twenty Million Dollars (\$20,000,000.00), and  
163 the jurisdiction of the CCID inferior courts shall not be affected  
164 by any setoff, counterclaim or cross bill in such actions where  
165 the amount sought to be recovered in such setoff, counterclaim or  
166 cross bill is less than Two Hundred Thousand Dollars (\$200,000.00)  
167 or less, or exceeds Twenty Million Dollars (\$20,000,000.00).  
168 However, the party filing such setoff, counterclaim or cross bill  
169 which exceeds Twenty Million Dollars (\$20,000,000.00) shall give  
170 notice to the opposite party or parties as provided by law, and on  
171 motion of all parties filed within twenty (20) days after the  
172 filing of such setoff, counterclaim or cross bill, the CCID  
173 inferior court shall transfer the case to the Circuit Court of the  
174 First Judicial District of Hinds County.

175 (2) (a) Appeals from CCID inferior courts shall be made to  
176 the Circuit Court of the First Judicial District of Hinds County



177 (Hinds County Circuit Court). Appeals shall be considered solely  
178 upon the record as made in CCID inferior courts. If no  
179 prejudicial error is found, the matter shall be affirmed and  
180 judgment or decree entered in the same manner and against the like  
181 parties and with like penalties as is provided in affirmances in  
182 the Supreme Court. If prejudicial error is found, the court shall  
183 reverse and shall enter judgment or decree in the manner and  
184 against like parties and with like penalties as is provided in  
185 reversals in the Supreme Court.

186 (b) Appeals from CCID inferior courts shall be filed  
187 with the Hinds County Clerk within thirty (30) days from the date  
188 of the entry of the final judgment or decree on the minutes of the  
189 court.

190 (c) Any party to an action in the CCID inferior courts  
191 may appeal directly to the Supreme Court on the thirty-first day  
192 after the earlier of: (i) the Hinds County Circuit Court fails to  
193 render a final appellate judgment within thirty (30) days after  
194 the Hinds County Clerk receives the notice of appeal and the full  
195 appellate record as described in paragraph (b) of this subsection;  
196 (ii) the Hinds County Circuit Court issues its final appellate  
197 judgement in written form; or (iii) the Hinds County Circuit Court  
198 issues a written refusal to hear such action on appeal.

199 **SECTION 6.** Each Capitol Complex Improvement District (CCID)  
200 inferior court judge shall have power to issue writs, and to try  
201 matters, of habeas corpus on application therefor, or when made





202 returnable before the judge by a superior judge. Each CCID  
203 inferior court judge shall also have the power to order the  
204 issuance of writs of certiorari, supersedeas, attachments, and  
205 other remedial writs in all cases pending in, or within the  
206 jurisdiction of, his or her court. He or she shall have the  
207 authority to issue search warrants returnable to the CCID inferior  
208 court or to any justice court judge within Hinds County in the  
209 same manner as is provided by law for the issuance of search  
210 warrants by justice court judges. In all cases pending in, or  
211 within the jurisdiction of, his or her court, he or she shall  
212 have, in term time, and in vacation, the power to order, do or  
213 determine to the same extent and in the same manner as a judge  
214 with concurrent jurisdiction.

215 **SECTION 7.** In any civil cases authorized under the  
216 jurisdiction of the CCID inferior courts that are instituted in  
217 the Circuit Court of the First Judicial District of Hinds County  
218 (Hinds County Circuit Court), wherein all parties file a motion to  
219 transfer the case to the CCID inferior court for trial, or wherein  
220 all parties file an instrument of writing consenting to such a  
221 transfer, the Hinds County Circuit Court shall transfer the case  
222 to the CCID inferior court for trial, provided that such order of  
223 transfer is rendered prior to the empaneling of the jury in such  
224 cases. The CCID inferior court shall have full jurisdiction of  
225 and shall proceed to try any case so transferred.



226 In any misdemeanor cases and in felony cases, wherein  
227 indictments have been returned by the grand jury and instituted in  
228 the Hinds County Circuit Court, wherein the district attorney and  
229 the defendant or defendants file a motion to transfer the case to  
230 the CCID inferior court for trial provided that the CCID inferior  
231 court would otherwise have jurisdiction of such matters, or  
232 wherein the district attorney and the defendant or defendants all  
233 file an instrument of writing consenting to such a transfer, the  
234 Hinds County Circuit Court shall transfer the case to the CCID  
235 inferior court for trial, provided that such order of transfer is  
236 rendered prior to the empaneling of the jury in such cases. The  
237 CCID inferior court shall have full jurisdiction of and shall  
238 proceed to try any case so transferred.

239 In addition, any reputable citizen may make an affidavit  
240 charging crime before the judge of the CCID inferior court  
241 provided that the CCID inferior court would otherwise have  
242 jurisdiction of such matters, and such affidavit shall be filed  
243 with the clerk of the CCID inferior court, and if the crime  
244 charged is a misdemeanor, the CCID inferior court shall have  
245 jurisdiction to try and dispose of the charge and, if the crime  
246 charged is a felony, such judge shall have jurisdiction to hear  
247 and determine the cause, the same as now provided by law to be  
248 done by justice court judges, and to commit the person so charged,  
249 with or without bail as the evidence may warrant, or to discharge  
250 the defendant.



251           **SECTION 8.** The Capitol Complex Improvement District (CCID)  
252 inferior court shall be a court of record, and the clerk or his or  
253 her deputy shall attend all the sessions of such court, and have  
254 present at all sessions, all books, records, files, and papers  
255 pertaining to the term then in session. The dockets, minutes, and  
256 records of the CCID inferior court shall be kept, so far as is  
257 practicable, in the same manner as are those of the circuit court  
258 as provided by statute and the Mississippi Rules of Civil  
259 Procedure. The Capitol Police Chief shall be the executive  
260 officer of the CCID inferior court; he shall by himself, or  
261 deputy, attend all its sessions, and he shall serve all process  
262 and execute all writs issued therefrom in the manner as such  
263 process and writs would be served and executed when issued by the  
264 courts.

265           **SECTION 9.** (1) The Capitol Complex Improvement District  
266 (CCID) inferior court judges shall hold regular terms of their  
267 courts, at such times as they may appoint, not exceeding two (2)  
268 and not less than one (1) in every month, in the Joint Legislative  
269 Budget Committee hearing room in the Woolfolk Building and/or any  
270 other suitable location designated by the Department of Finance  
271 and Administration, and they may continue to hold their courts  
272 from day to day so long as business may require. All process  
273 shall be returnable, and all trials shall take place at such  
274 regular terms, except where it is otherwise provided. However,  
275 where the defendant is a nonresident of the Capitol Complex



276 Improvement District or transient person, and it is shown by the  
277 oath of either party that a delay of the trial until the regular  
278 term will be of material injury to him or her, it shall be lawful  
279 for the judge to have the parties brought before him or her at any  
280 reasonable time and hear the evidence and give judgment, or where  
281 the defendant is a nonresident or transient person and the judge  
282 and all parties agree, it shall be lawful for the judge to have  
283 the parties brought before him or her on the day a citation is  
284 made and hear the evidence and give judgment. Such court shall be  
285 a court of record, with all the power incident to a court of  
286 record, including power to fine in the amount of fine and length  
287 of imprisonment as is authorized by law for contempt of court.

288 (2) The Department of Finance and Administration shall  
289 provide the necessary support to renovate and repair the Joint  
290 Legislative Budget Committee hearing room in the Woolfolk Building  
291 to properly and safely accommodate the proceedings of the CCID  
292 inferior courts. The Department of Finance and Administration may  
293 also designate other suitable locations to properly and safely  
294 accommodate the proceedings of the CCID inferior courts.

295 **SECTION 10.** The Department of Public Safety shall provide  
296 all police officers employed to patrol the Capitol Complex  
297 Improvement District as described in Section 29-5-203, with  
298 body-worn cameras that shall be worn on the uniforms of the  
299 officers. As used in this section, "body-worn cameras" means



300 devices that are worn by police officers which electronically  
301 record audio and video of the activities of the officers.

302       **SECTION 11.** Section 29-5-203, Mississippi Code of 1972, is  
303 amended as follows:

304       29-5-203. There is created the Capitol Complex Improvement  
305 District to be composed of the following described area in the  
306 City of Jackson, Mississippi, and the City of Ridgeland,  
307 Mississippi, that surrounds the State Capitol Building:

308                                   CAPITOL COMPLEX PROPOSED BOUNDARIES

309       • Beginning at a point on the west bank of the Pearl River  
310 determined by extending the south curb line of High Street east  
311 until it meets the bank of the Pearl River;

312       • Then north along the west bank of the Pearl River \* \* \*  
313 until it reaches a point on such bank determined by extending  
314 the \* \* \* north curb line of County Line Road until it meets the  
315 bank of the Pearl River;

316       • Then west along the north curb line of County Line Road  
317 until it reaches the west curb line of North State Street - U.S.  
318 Highway 51;

319       \* \* \*

320       • Then south along the west curb line of North State Street  
321 - U.S. Highway 51 to the north curb line of Hartfield Street;

322       • Then west along the north curb line of Hartfield Street to  
323 the west curb line of Oxford Avenue;



324 • Then south on the west curb line of Oxford Avenue to the  
325 north curb line of Mitchell Avenue which becomes Stonewall Street;  
326 • Then west along the north curb line of Mitchell Street and  
327 then Stonewall Street until it reaches the west curb line of  
328 Livingston Road;  
329 • Then south along the west curb line of Livingston Road  
330 until it reaches the south curb line of Woodrow Wilson Drive;  
331 • Then east along the south curb line of Woodrow Wilson  
332 Drive to the west curb line of Bailey Avenue (which becomes  
333 Gallatin Street);  
334 • Then south along the west curb line of Bailey Avenue and  
335 then Gallatin Street until it reaches the north curb line of \* \* \*  
336 West Monument Street;  
337 • Then west and south along the north curb line of \* \* \*  
338 West Monument Street until it intersects with the north curb line  
339 of Robinson Road;  
340 • Then west on the north curb line of Robinson Road until it  
341 intersects with the west curb line of Prentiss Street;  
342 • Then south along the west curb line of Prentiss Street  
343 until it intersects with the north curb line of John R. Lynch  
344 Street on the west side of Jackson State University;  
345 • Then west on the north curb line of John R. Lynch Street  
346 until it reaches the west curb line of Valley Street;  
347 • Then south along the west curb line of Valley Street until  
348 it reaches the south curb line of Morehouse Street;



- 349           • Then east along the south curb line of Morehouse Street  
350 until it reaches the west curb line of Dalton Street;
- 351           • Then south along the west curb line of Dalton Street until  
352 it reaches the south curb line of Florence Avenue;
- 353           • Then east along the south curb line of Florence Avenue  
354 until it reaches the east curb line of University Blvd. (Terry  
355 Road);
- 356           • Then \* \* \* south along the east curb line of University  
357 Blvd. (Terry Road) until it reaches the south curb line of \* \* \*  
358 U.S. Highway 80;
- 359           • Then east along the south curb line of \* \* \* U.S. Highway  
360 80 until it reaches the western edge of Interstate 55;
- 361           \* \* \*
- 362           • Then north along the western edge of I-55 until it reaches  
363 the south curb line of High Street;
- 364           • Then east along the south curb line of High Street and  
365 extending such line to the Pearl River and the point of the  
366 beginning.

367           **SECTION 12.** Section 27-65-75, Mississippi Code of 1972, is  
368 amended as follows:

369           27-65-75. On or before the fifteenth day of each month, the  
370 revenue collected under the provisions of this chapter during the  
371 preceding month shall be paid and distributed as follows:

372           (1) (a) On or before August 15, 1992, and each succeeding  
373 month thereafter through July 15, 1993, eighteen percent (18%) of



374 the total sales tax revenue collected during the preceding month  
375 under the provisions of this chapter, except that collected under  
376 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
377 business activities within a municipal corporation shall be  
378 allocated for distribution to the municipality and paid to the  
379 municipal corporation. Except as otherwise provided in this  
380 paragraph (a), on or before August 15, 1993, and each succeeding  
381 month thereafter, eighteen and one-half percent (18-1/2%) of the  
382 total sales tax revenue collected during the preceding month under  
383 the provisions of this chapter, except that collected under the  
384 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
385 27-65-24, on business activities within a municipal corporation  
386 shall be allocated for distribution to the municipality and paid  
387 to the municipal corporation. However, in the event the State  
388 Auditor issues a certificate of noncompliance pursuant to Section  
389 21-35-31, the Department of Revenue shall withhold ten percent  
390 (10%) of the allocations and payments to the municipality that  
391 would otherwise be payable to the municipality under this  
392 paragraph (a) until such time that the department receives written  
393 notice of the cancellation of a certificate of noncompliance from  
394 the State Auditor.

395 A municipal corporation, for the purpose of distributing the  
396 tax under this subsection, shall mean and include all incorporated  
397 cities, towns and villages.





398 Monies allocated for distribution and credited to a municipal  
399 corporation under this paragraph may be pledged as security for a  
400 loan if the distribution received by the municipal corporation is  
401 otherwise authorized or required by law to be pledged as security  
402 for such a loan.

403 In any county having a county seat that is not an  
404 incorporated municipality, the distribution provided under this  
405 subsection shall be made as though the county seat was an  
406 incorporated municipality; however, the distribution to the  
407 municipality shall be paid to the county treasury in which the  
408 municipality is located, and those funds shall be used for road,  
409 bridge and street construction or maintenance in the county.

410 (b) On or before August 15, 2006, and each succeeding  
411 month thereafter, eighteen and one-half percent (18-1/2%) of the  
412 total sales tax revenue collected during the preceding month under  
413 the provisions of this chapter, except that collected under the  
414 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
415 business activities on the campus of a state institution of higher  
416 learning or community or junior college whose campus is not  
417 located within the corporate limits of a municipality, shall be  
418 allocated for distribution to the state institution of higher  
419 learning or community or junior college and paid to the state  
420 institution of higher learning or community or junior college.

421 (c) On or before August 15, 2018, and each succeeding  
422 month thereafter until August 14, 2019, two percent (2%) of the



423 total sales tax revenue collected during the preceding month under  
424 the provisions of this chapter, except that collected under the  
425 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
426 27-65-24, on business activities within the corporate limits of  
427 the City of Jackson, Mississippi, shall be deposited into the  
428 Capitol Complex Improvement District Project Fund created in  
429 Section 29-5-215. On or before August 15, 2019, and each  
430 succeeding month thereafter until August 14, 2020, four percent  
431 (4%) of the total sales tax revenue collected during the preceding  
432 month under the provisions of this chapter, except that collected  
433 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21  
434 and 27-65-24, on business activities within the corporate limits  
435 of the City of Jackson, Mississippi, shall be deposited into the  
436 Capitol Complex Improvement District Project Fund created in  
437 Section 29-5-215. On or before August 15, 2020, and each  
438 succeeding month thereafter through July 15, 2023, six percent  
439 (6%) of the total sales tax revenue collected during the preceding  
440 month under the provisions of this chapter, except that collected  
441 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21  
442 and 27-65-24, on business activities within the corporate limits  
443 of the City of Jackson, Mississippi, shall be deposited into the  
444 Capitol Complex Improvement District Project Fund created in  
445 Section 29-5-215. On or before August 15, 2023, and each  
446 succeeding month thereafter, twelve percent (12%) of the total  
447 sales tax revenue collected during the preceding month under the



448 provisions of this chapter, except that collected under the  
449 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
450 27-65-24, on business activities within the corporate limits of  
451 the City of Jackson, Mississippi, shall be deposited into the  
452 Capitol Complex Improvement District Project Fund created in  
453 Section 29-5-215.

454           (d) (i) On or before the fifteenth day of the month  
455 that the diversion authorized by this section begins, and each  
456 succeeding month thereafter, eighteen and one-half percent  
457 (18-1/2%) of the total sales tax revenue collected during the  
458 preceding month under the provisions of this chapter, except that  
459 collected under the provisions of Sections 27-65-15, 27-65-19(3)  
460 and 27-65-21, on business activities within a redevelopment  
461 project area developed under a redevelopment plan adopted under  
462 the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be  
463 allocated for distribution to the county in which the project area  
464 is located if:

- 465                           1. The county:
- 466                                 a. Borders on the Mississippi Sound and  
467 the State of Alabama, or
- 468                                 b. Is Harrison County, Mississippi, and  
469 the project area is within a radius of two (2) miles from the  
470 intersection of Interstate 10 and Menge Avenue;



471                   2. The county has issued bonds under Section  
472 21-45-9 to finance all or a portion of a redevelopment project in  
473 the redevelopment project area;

474                   3. Any debt service for the indebtedness  
475 incurred is outstanding; and

476                   4. A development with a value of Ten Million  
477 Dollars (\$10,000,000.00) or more is, or will be, located in the  
478 redevelopment area.

479                   (ii) Before any sales tax revenue may be allocated  
480 for distribution to a county under this paragraph, the county  
481 shall certify to the Department of Revenue that the requirements  
482 of this paragraph have been met, the amount of bonded indebtedness  
483 that has been incurred by the county for the redevelopment project  
484 and the expected date the indebtedness incurred by the county will  
485 be satisfied.

486                   (iii) The diversion of sales tax revenue  
487 authorized by this paragraph shall begin the month following the  
488 month in which the Department of Revenue determines that the  
489 requirements of this paragraph have been met. The diversion shall  
490 end the month the indebtedness incurred by the county is  
491 satisfied. All revenue received by the county under this  
492 paragraph shall be deposited in the fund required to be created in  
493 the tax increment financing plan under Section 21-45-11 and be  
494 utilized solely to satisfy the indebtedness incurred by the  
495 county.



496           (2) On or before September 15, 1987, and each succeeding  
497 month thereafter, from the revenue collected under this chapter  
498 during the preceding month, One Million One Hundred Twenty-five  
499 Thousand Dollars (\$1,125,000.00) shall be allocated for  
500 distribution to municipal corporations as defined under subsection  
501 (1) of this section in the proportion that the number of gallons  
502 of gasoline and diesel fuel sold by distributors to consumers and  
503 retailers in each such municipality during the preceding fiscal  
504 year bears to the total gallons of gasoline and diesel fuel sold  
505 by distributors to consumers and retailers in municipalities  
506 statewide during the preceding fiscal year. The Department of  
507 Revenue shall require all distributors of gasoline and diesel fuel  
508 to report to the department monthly the total number of gallons of  
509 gasoline and diesel fuel sold by them to consumers and retailers  
510 in each municipality during the preceding month. The Department  
511 of Revenue shall have the authority to promulgate such rules and  
512 regulations as is necessary to determine the number of gallons of  
513 gasoline and diesel fuel sold by distributors to consumers and  
514 retailers in each municipality. In determining the percentage  
515 allocation of funds under this subsection for the fiscal year  
516 beginning July 1, 1987, and ending June 30, 1988, the Department  
517 of Revenue may consider gallons of gasoline and diesel fuel sold  
518 for a period of less than one (1) fiscal year. For the purposes  
519 of this subsection, the term "fiscal year" means the fiscal year  
520 beginning July 1 of a year.



521           (3) On or before September 15, 1987, and on or before the  
522           fifteenth day of each succeeding month, until the date specified  
523           in Section 65-39-35, the proceeds derived from contractors' taxes  
524           levied under Section 27-65-21 on contracts for the construction or  
525           reconstruction of highways designated under the highway program  
526           created under Section 65-3-97 shall, except as otherwise provided  
527           in Section 31-17-127, be deposited into the State Treasury to the  
528           credit of the State Highway Fund to be used to fund that highway  
529           program. The Mississippi Department of Transportation shall  
530           provide to the Department of Revenue such information as is  
531           necessary to determine the amount of proceeds to be distributed  
532           under this subsection.

533           (4) On or before August 15, 1994, and on or before the  
534           fifteenth day of each succeeding month through July 15, 1999, from  
535           the proceeds of gasoline, diesel fuel or kerosene taxes as  
536           provided in Section 27-5-101(a)(ii)1, Four Million Dollars  
537           (\$4,000,000.00) shall be deposited in the State Treasury to the  
538           credit of a special fund designated as the "State Aid Road Fund,"  
539           created by Section 65-9-17. On or before August 15, 1999, and on  
540           or before the fifteenth day of each succeeding month, from the  
541           total amount of the proceeds of gasoline, diesel fuel or kerosene  
542           taxes apportioned by Section 27-5-101(a)(ii)1, Four Million  
543           Dollars (\$4,000,000.00) or an amount equal to twenty-three and  
544           one-fourth percent (23-1/4%) of those funds, whichever is the  
545           greater amount, shall be deposited in the State Treasury to the



546 credit of the "State Aid Road Fund," created by Section 65-9-17.  
547 Those funds shall be pledged to pay the principal of and interest  
548 on state aid road bonds heretofore issued under Sections 19-9-51  
549 through 19-9-77, in lieu of and in substitution for the funds  
550 previously allocated to counties under this section. Those funds  
551 may not be pledged for the payment of any state aid road bonds  
552 issued after April 1, 1981; however, this prohibition against the  
553 pledging of any such funds for the payment of bonds shall not  
554 apply to any bonds for which intent to issue those bonds has been  
555 published for the first time, as provided by law before March 29,  
556 1981. From the amount of taxes paid into the special fund under  
557 this subsection and subsection (9) of this section, there shall be  
558 first deducted and paid the amount necessary to pay the expenses  
559 of the Office of State Aid Road Construction, as authorized by the  
560 Legislature for all other general and special fund agencies. The  
561 remainder of the fund shall be allocated monthly to the several  
562 counties in accordance with the following formula:

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

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

569           (c) One-third (1/3) shall be allocated to counties  
570 based on the proportion that the rural population of the county



571 bears to the total rural population in all counties of the state,  
572 according to the latest federal decennial census.

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

576 The amount of funds allocated to any county under this  
577 subsection for any fiscal year after fiscal year 1994 shall not be  
578 less than the amount allocated to the county for fiscal year 1994.

579 Any reference in the general laws of this state or the  
580 Mississippi Code of 1972 to Section 27-5-105 shall mean and be  
581 construed to refer and apply to subsection (4) of Section  
582 27-65-75.

583 (5) One Million Six Hundred Sixty-six Thousand Six Hundred  
584 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into  
585 the special fund known as the "Educational Facilities Revolving  
586 Loan Fund" created and existing under the provisions of Section  
587 37-47-24. Those payments into that fund are to be made on the  
588 last day of each succeeding month hereafter. This subsection (5)  
589 shall stand repealed on July 1, 2023.

590 (6) An amount each month beginning August 15, 1983, through  
591 November 15, 1986, as specified in Section 6, Chapter 542, Laws of  
592 1983, shall be paid into the special fund known as the  
593 Correctional Facilities Construction Fund created in Section 6,  
594 Chapter 542, Laws of 1983.





595           (7) On or before August 15, 1992, and each succeeding month  
596 thereafter through July 15, 2000, two and two hundred sixty-six  
597 one-thousandths percent (2.266%) of the total sales tax revenue  
598 collected during the preceding month under the provisions of this  
599 chapter, except that collected under the provisions of Section  
600 27-65-17(2), shall be deposited by the department into the School  
601 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On  
602 or before August 15, 2000, and each succeeding month thereafter,  
603 two and two hundred sixty-six one-thousandths percent (2.266%) of  
604 the total sales tax revenue collected during the preceding month  
605 under the provisions of this chapter, except that collected under  
606 the provisions of Section 27-65-17(2), shall be deposited into the  
607 School Ad Valorem Tax Reduction Fund created under Section  
608 37-61-35 until such time that the total amount deposited into the  
609 fund during a fiscal year equals Forty-two Million Dollars  
610 (\$42,000,000.00). Thereafter, the amounts diverted under this  
611 subsection (7) during the fiscal year in excess of Forty-two  
612 Million Dollars (\$42,000,000.00) shall be deposited into the  
613 Education Enhancement Fund created under Section 37-61-33 for  
614 appropriation by the Legislature as other education needs and  
615 shall not be subject to the percentage appropriation requirements  
616 set forth in Section 37-61-33.

617           (8) On or before August 15, 1992, and each succeeding month  
618 thereafter, nine and seventy-three one-thousandths percent  
619 (9.073%) of the total sales tax revenue collected during the



620 preceding month under the provisions of this chapter, except that  
621 collected under the provisions of Section 27-65-17(2), shall be  
622 deposited into the Education Enhancement Fund created under  
623 Section 37-61-33.

624 (9) On or before August 15, 1994, and each succeeding month  
625 thereafter, from the revenue collected under this chapter during  
626 the preceding month, Two Hundred Fifty Thousand Dollars  
627 (\$250,000.00) shall be paid into the State Aid Road Fund.

628 (10) On or before August 15, 1994, and each succeeding month  
629 thereafter through August 15, 1995, from the revenue collected  
630 under this chapter during the preceding month, Two Million Dollars  
631 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
632 Valorem Tax Reduction Fund established in Section 27-51-105.

633 (11) Notwithstanding any other provision of this section to  
634 the contrary, on or before February 15, 1995, and each succeeding  
635 month thereafter, the sales tax revenue collected during the  
636 preceding month under the provisions of Section 27-65-17(2) and  
637 the corresponding levy in Section 27-65-23 on the rental or lease  
638 of private carriers of passengers and light carriers of property  
639 as defined in Section 27-51-101 shall be deposited, without  
640 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund  
641 established in Section 27-51-105.

642 (12) Notwithstanding any other provision of this section to  
643 the contrary, on or before August 15, 1995, and each succeeding  
644 month thereafter, the sales tax revenue collected during the



645 preceding month under the provisions of Section 27-65-17(1) on  
646 retail sales of private carriers of passengers and light carriers  
647 of property, as defined in Section 27-51-101 and the corresponding  
648 levy in Section 27-65-23 on the rental or lease of these vehicles,  
649 shall be deposited, after diversion, into the Motor Vehicle Ad  
650 Valorem Tax Reduction Fund established in Section 27-51-105.

651 (13) On or before July 15, 1994, and on or before the  
652 fifteenth day of each succeeding month thereafter, that portion of  
653 the avails of the tax imposed in Section 27-65-22 that is derived  
654 from activities held on the Mississippi State Fairgrounds Complex  
655 shall be paid into a special fund that is created in the State  
656 Treasury and shall be expended upon legislative appropriation  
657 solely to defray the costs of repairs and renovation at the Trade  
658 Mart and Coliseum.

659 (14) On or before August 15, 1998, and each succeeding month  
660 thereafter through July 15, 2005, that portion of the avails of  
661 the tax imposed in Section 27-65-23 that is derived from sales by  
662 cotton compresses or cotton warehouses and that would otherwise be  
663 paid into the General Fund shall be deposited in an amount not to  
664 exceed Two Million Dollars (\$2,000,000.00) into the special fund  
665 created under Section 69-37-39. On or before August 15, 2007, and  
666 each succeeding month thereafter through July 15, 2010, that  
667 portion of the avails of the tax imposed in Section 27-65-23 that  
668 is derived from sales by cotton compresses or cotton warehouses  
669 and that would otherwise be paid into the General Fund shall be



670 deposited in an amount not to exceed Two Million Dollars  
671 (\$2,000,000.00) into the special fund created under Section  
672 69-37-39 until all debts or other obligations incurred by the  
673 Certified Cotton Growers Organization under the Mississippi Boll  
674 Weevil Management Act before January 1, 2007, are satisfied in  
675 full. On or before August 15, 2010, and each succeeding month  
676 thereafter through July 15, 2011, fifty percent (50%) of that  
677 portion of the avails of the tax imposed in Section 27-65-23 that  
678 is derived from sales by cotton compresses or cotton warehouses  
679 and that would otherwise be paid into the General Fund shall be  
680 deposited into the special fund created under Section 69-37-39  
681 until such time that the total amount deposited into the fund  
682 during a fiscal year equals One Million Dollars (\$1,000,000.00).  
683 On or before August 15, 2011, and each succeeding month  
684 thereafter, that portion of the avails of the tax imposed in  
685 Section 27-65-23 that is derived from sales by cotton compresses  
686 or cotton warehouses and that would otherwise be paid into the  
687 General Fund shall be deposited into the special fund created  
688 under Section 69-37-39 until such time that the total amount  
689 deposited into the fund during a fiscal year equals One Million  
690 Dollars (\$1,000,000.00).

691 (15) Notwithstanding any other provision of this section to  
692 the contrary, on or before September 15, 2000, and each succeeding  
693 month thereafter, the sales tax revenue collected during the  
694 preceding month under the provisions of Section



695 27-65-19(1) (d) (i)2, and 27-65-19(1) (d) (i)3 shall be deposited,  
696 without diversion, into the Telecommunications Ad Valorem Tax  
697 Reduction Fund established in Section 27-38-7.

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

705 (b) On or before August 15, 2007, and each succeeding  
706 month thereafter, eighty percent (80%) of the sales tax revenue  
707 collected during the preceding month under the provisions of this  
708 chapter from the operation of a tourism project under the  
709 provisions of Sections 57-26-1 through 57-26-5, shall be  
710 deposited, after the diversions required in subsections (7) and  
711 (8) of this section, into the Tourism Project Sales Tax Incentive  
712 Fund created in Section 57-26-3.

713 (17) Notwithstanding any other provision of this section to  
714 the contrary, on or before April 15, 2002, and each succeeding  
715 month thereafter, the sales tax revenue collected during the  
716 preceding month under Section 27-65-23 on sales of parking  
717 services of parking garages and lots at airports shall be  
718 deposited, without diversion, into the special fund created under  
719 Section 27-5-101(d).



720 (18) [Repealed]

721 (19) (a) On or before August 15, 2005, and each succeeding  
722 month thereafter, the sales tax revenue collected during the  
723 preceding month under the provisions of this chapter on the gross  
724 proceeds of sales of a business enterprise located within a  
725 redevelopment project area under the provisions of Sections  
726 57-91-1 through 57-91-11, and the revenue collected on the gross  
727 proceeds of sales from sales made to a business enterprise located  
728 in a redevelopment project area under the provisions of Sections  
729 57-91-1 through 57-91-11 (provided that such sales made to a  
730 business enterprise are made on the premises of the business  
731 enterprise), shall, except as otherwise provided in this  
732 subsection (19), be deposited, after all diversions, into the  
733 Redevelopment Project Incentive Fund as created in Section  
734 57-91-9.

735 (b) For a municipality participating in the Economic  
736 Redevelopment Act created in Sections 57-91-1 through 57-91-11,  
737 the diversion provided for in subsection (1) of this section  
738 attributable to the gross proceeds of sales of a business  
739 enterprise located within a redevelopment project area under the  
740 provisions of Sections 57-91-1 through 57-91-11, and attributable  
741 to the gross proceeds of sales from sales made to a business  
742 enterprise located in a redevelopment project area under the  
743 provisions of Sections 57-91-1 through 57-91-11 (provided that  
744 such sales made to a business enterprise are made on the premises



745 of the business enterprise), shall be deposited into the  
746 Redevelopment Project Incentive Fund as created in Section  
747 57-91-9, as follows:

748 (i) For the first six (6) years in which payments  
749 are made to a developer from the Redevelopment Project Incentive  
750 Fund, one hundred percent (100%) of the diversion shall be  
751 deposited into the fund;

752 (ii) For the seventh year in which such payments  
753 are made to a developer from the Redevelopment Project Incentive  
754 Fund, eighty percent (80%) of the diversion shall be deposited  
755 into the fund;

756 (iii) For the eighth year in which such payments  
757 are made to a developer from the Redevelopment Project Incentive  
758 Fund, seventy percent (70%) of the diversion shall be deposited  
759 into the fund;

760 (iv) For the ninth year in which such payments are  
761 made to a developer from the Redevelopment Project Incentive Fund,  
762 sixty percent (60%) of the diversion shall be deposited into the  
763 fund; and

764 (v) For the tenth year in which such payments are  
765 made to a developer from the Redevelopment Project Incentive Fund,  
766 fifty percent (50%) of the funds shall be deposited into the fund.

767 (20) On or before January 15, 2007, and each succeeding  
768 month thereafter, eighty percent (80%) of the sales tax revenue  
769 collected during the preceding month under the provisions of this



770 chapter from the operation of a tourism project under the  
771 provisions of Sections 57-28-1 through 57-28-5 shall be deposited,  
772 after the diversions required in subsections (7) and (8) of this  
773 section, into the Tourism Sales Tax Incentive Fund created in  
774 Section 57-28-3.

775 (21) (a) On or before April 15, 2007, and each succeeding  
776 month thereafter through June 15, 2013, One Hundred Fifty Thousand  
777 Dollars (\$150,000.00) of the sales tax revenue collected during  
778 the preceding month under the provisions of this chapter shall be  
779 deposited into the MMEIA Tax Incentive Fund created in Section  
780 57-101-3.

781 (b) On or before July 15, 2013, and each succeeding  
782 month thereafter, One Hundred Fifty Thousand Dollars (\$150,000.00)  
783 of the sales tax revenue collected during the preceding month  
784 under the provisions of this chapter shall be deposited into the  
785 Mississippi Development Authority Job Training Grant Fund created  
786 in Section 57-1-451.

787 (22) Notwithstanding any other provision of this section to  
788 the contrary, on or before August 15, 2009, and each succeeding  
789 month thereafter, the sales tax revenue collected during the  
790 preceding month under the provisions of Section 27-65-201 shall be  
791 deposited, without diversion, into the Motor Vehicle Ad Valorem  
792 Tax Reduction Fund established in Section 27-51-105.

793 (23) (a) On or before August 15, 2019, and each month  
794 thereafter through July 15, 2020, one percent (1%) of the total





795 sales tax revenue collected during the preceding month from  
796 restaurants and hotels shall be allocated for distribution to the  
797 Mississippi Development Authority Tourism Advertising Fund  
798 established under Section 57-1-64, to be used exclusively for the  
799 purpose stated therein. On or before August 15, 2020, and each  
800 month thereafter through July 15, 2021, two percent (2%) of the  
801 total sales tax revenue collected during the preceding month from  
802 restaurants and hotels shall be allocated for distribution to the  
803 Mississippi Development Authority Tourism Advertising Fund  
804 established under Section 57-1-64, to be used exclusively for the  
805 purpose stated therein. On or before August 15, 2021, and each  
806 month thereafter, three percent (3%) of the total sales tax  
807 revenue collected during the preceding month from restaurants and  
808 hotels shall be allocated for distribution to the Mississippi  
809 Development Authority Tourism Advertising Fund established under  
810 Section 57-1-64, to be used exclusively for the purpose stated  
811 therein. The revenue diverted pursuant to this subsection shall  
812 not be available for expenditure until February 1, 2020.

813 (b) The Joint Legislative Committee on Performance  
814 Evaluation and Expenditure Review (PEER) must provide an annual  
815 report to the Legislature indicating the amount of funds deposited  
816 into the Mississippi Development Authority Tourism Advertising  
817 Fund established under Section 57-1-64, and a detailed record of  
818 how the funds are spent.



819           (24) The remainder of the amounts collected under the  
820 provisions of this chapter shall be paid into the State Treasury  
821 to the credit of the General Fund.

822           (25) (a) It shall be the duty of the municipal officials of  
823 any municipality that expands its limits, or of any community that  
824 incorporates as a municipality, to notify the commissioner of that  
825 action thirty (30) days before the effective date. Failure to so  
826 notify the commissioner shall cause the municipality to forfeit  
827 the revenue that it would have been entitled to receive during  
828 this period of time when the commissioner had no knowledge of the  
829 action.

830                   (b) (i) Except as otherwise provided in subparagraph  
831 (ii) of this paragraph, if any funds have been erroneously  
832 disbursed to any municipality or any overpayment of tax is  
833 recovered by the taxpayer, the commissioner may make correction  
834 and adjust the error or overpayment with the municipality by  
835 withholding the necessary funds from any later payment to be made  
836 to the municipality.

837                           (ii) Subject to the provisions of Sections  
838 27-65-51 and 27-65-53, if any funds have been erroneously  
839 disbursed to a municipality under subsection (1) of this section  
840 for a period of three (3) years or more, the maximum amount that  
841 may be recovered or withheld from the municipality is the total  
842 amount of funds erroneously disbursed for a period of three (3)  
843 years beginning with the date of the first erroneous disbursement.



844 However, if during such period, a municipality provides written  
845 notice to the Department of Revenue indicating the erroneous  
846 disbursement of funds, then the maximum amount that may be  
847 recovered or withheld from the municipality is the total amount of  
848 funds erroneously disbursed for a period of one (1) year beginning  
849 with the date of the first erroneous disbursement.

850 **SECTION 13.** If any section, paragraph, sentence, clause,  
851 phrase or any part of this act is declared to be unconstitutional  
852 or void, or if for any reason is declared to be invalid or of no  
853 effect, the remaining sections, paragraphs, sentences, clauses,  
854 phrases or parts of this act shall be in no manner affected  
855 thereby but shall remain in full force and effect.

856 **SECTION 14.** This act shall take effect and be in force from  
857 and after July 1, 2023.

