

**\*\*\* Pending \*\*\***  
**AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 2525**

**BY: Representatives Smith, Formby**

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

46        **SECTION 1.** As used in Sections 1 through of 10 this act:  
47               (a) "Board" means the Board of Directors of the Capitol  
48 Complex Improvement District.  
49               (b) "District" means the Capitol Complex Improvement  
50 District.  
51               (c) "Improvement projects" means the following types of  
52 projects in the public areas of the district:  
53                       (i) Street reconstruction, resurfacing and other  
54 repairs to roadways, curbs and gutters;



55 (ii) Bridge construction, reconstruction and  
56 repair;

57 (iii) Reconstructing and repairing of surface  
58 water drainage systems including street drains, ditches, culverts  
59 and other components of the system;

60 (iv) Installing and replacing street lighting;

61 (v) Installing and replacing traffic signals;

62 (vi) Installation of new water and sewer lines and  
63 rehabilitation of existing water and sewer lines;

64 (vii) Reconstruction and repair of parks,  
65 cemeteries and public rights-of-way;

66 (viii) Reconstruction and repair of sidewalks  
67 along public streets;

68 (ix) Planting and replacing landscaping materials  
69 and trees within public parks and rights-of-way;

70 (x) Constructing, reconstruction and repairing of  
71 city-owned buildings used for public performances and the arts;  
72 and

73 (xi) Placing above-ground utilities underground.

74 **SECTION 2.** There is created the Capitol Complex Improvement  
75 District to be composed of the following described area in the  
76 City of Jackson, Mississippi, that surrounds the State Capitol  
77 Building:

78 CAPITOL COMPLEX PROPOSED BOUNDARIES



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

82           • Then north along the west bank of the Pearl River  
83 (extending along the southern boundary of LeFleur's Bluff State  
84 Park) until it reaches the northern curb line of Lakeland Drive  
85 (Highway 25);

86           • Then east along the north curb line of Lakeland Drive  
87 until it reaches the northern drainage ditch of Eastover Drive;

88           • Then west along the northern drainage ditch and curb line  
89 of Eastover Drive until it reaches the western curb line of the  
90 west frontage road of I-55;

91           • Then south along the west curb line of such frontage road  
92 until it reaches the northern curb line of Lakeland Drive;

93           • Then west along the northern curb line of Lakeland Drive  
94 until it reaches the eastern curb line of Old Canton Road;

95           • Then north along the east curb line of Old Canton Road  
96 until it reaches the northern curb line of Duling Avenue;

97           • Then west along the north curb line of Duling Avenue to  
98 the west curb line of North State Street;

99           • Then north along the west curb line of North State Street  
100 to the south curb line of Hartfield Street;

101           • Then west along the south curb line of Hartfield Street to  
102 the east curb line of Oxford Avenue;



103           • Then south on the east curb line of Oxford Avenue to the  
104 north curb line of Mitchell Avenue which becomes Stonewell Street;  
105           • Then west along the north curb line of Mitchell Street  
106 then Stonewall Street until it reaches the west curb line of  
107 Livingston Road;  
108           • Then south along the west curb line of Livingston Road  
109 until it reaches the south curb line of Woodrow Wilson Drive;  
110           • Then east along the south curb line of Woodrow Wilson  
111 Drive to the west curb line of Bailey Avenue (which becomes  
112 Gallatin Street);  
113           • Then south along the west curb line of Bailey Avenue and  
114 then Gallatin Street until it reaches the north curb line of Dr.  
115 Robert Smith Sr. Parkway;  
116           • Then west along the north curb line of Dr. Robert Smith  
117 Sr. Parkway until it intersects with John R. Lynch Street on the  
118 west side of Jackson State University;  
119           • Then west on John R. Lynch Street until it reaches the  
120 west curb line of Valley Street;  
121           • Then south along the west curb line of Valley Street until  
122 it reaches the north curb line of Morehouse Street;  
123           • Then east along the north curb line of Morehouse Street  
124 until it reaches the west curb line of Dalton Street;  
125           • Then south along the west curb line of Dalton Street until  
126 it reaches the south curb line of Florence Avenue;



127           • Then east along the south curb line of Florence Avenue  
128 until it reaches the east curb line of University Blvd. (Terry  
129 Road);

130           • Then north and along the east curb line of University  
131 Blvd. until it reaches the south curb line of Hooker Street;

132           • Then east along the south curb line of Hooker Street  
133 extending in a straight line to the railroad tracks;

134           • Then up the west side of tracks to South Street;

135           • Then east on South Street to the east end of Jefferson  
136 Street and extend South Street in a straight line to the east to  
137 the western edge of I-55;

138           • Then north along the western edge of I-55 until it reaches  
139 the south curb line of High Street;

140           • Then east along the south curb line of High Street and  
141 extending such line to the Pearl River and the point of the  
142 beginning.

143           **SECTION 3.** (1) There is created the Board of Directors of  
144 the Capitol Complex Improvement District which shall be composed  
145 of five (5) members, two (2) of whom shall be residents of Hinds  
146 County and three (3) of whom shall be residents of Hinds, Rankin  
147 or Madison Counties, appointed as follows:

148           (a) Two (2) members shall be appointed by the Governor,  
149 with the advice and consent of the Senate, one (1) for an initial  
150 term of three (3) years and one (1) for an initial term of one (1)  
151 year;



152 (b) Two (2) members shall be appointed by the  
153 Lieutenant Governor, with the advice and consent of the Senate,  
154 one (1) of whom shall be a resident of Hinds County for an initial  
155 term of two (2) years and one (1) for an initial term of one (1)  
156 year; and

157 (c) One (1) member who shall be a resident of Hinds  
158 County shall be appointed by the Mayor of the City of Jackson,  
159 with the advise and consent of the Senate, for an initial term of  
160 two (2) years.

161 After the initial terms, the terms of the board shall be for  
162 three (3) years and until their successors are appointed and  
163 qualified. Members to fill vacancies shall be appointed by the  
164 appropriate appointing authority for the unexpired term.

165 **SECTION 4.** (1) Each person appointed as a member of the  
166 board of directors shall qualify by taking the oath prescribed by  
167 the Constitution for state officers and file a certificate thereof  
168 in the Office of the Secretary of State within fifteen (15) days  
169 after his or her appointment.

170 (2) There shall be a chairman of the board and such other  
171 officers considered necessary by the board elected by and from its  
172 membership.

173 (3) The board shall meet at least once quarterly to conduct  
174 business, and may meet at such additional times as it may consider  
175 necessary. Additional meetings may be called by the chairman of  
176 the board or a majority of the members of the board.



177 (4) A majority of the members of the board shall constitute  
178 a quorum for the conduct of meetings and all actions of the board  
179 shall be by a majority vote.

180 (5) Each member of the board shall receive per diem  
181 compensation as provided in Section 25-3-69 for attendance at  
182 board meetings, together with necessary travel and other expenses  
183 incurred in the discharge of his or her duties as a board member.

184 (6) The board shall implement and supervise projects  
185 financed, in whole or in part, with funds from the Capitol Complex  
186 Improvement District Project Fund.

187 (7) The board may borrow money to finance improvement  
188 projects; however, not more than twenty-five percent (25%) of the  
189 improvement project funds deposited in the Capitol Complex  
190 Improvement District Project Fund in any fiscal year may be  
191 utilized to pay principal, interest and other incidental expenses  
192 incurred in connection with the debt. Any debt incurred under  
193 this subsection shall mature not longer than five (5) years after  
194 the date of issuance.

195 **SECTION 5.** (1) The board may employ an executive director  
196 who shall be the chief executive officer of the board and  
197 administer the day-to-day activities of the district. The  
198 executive director shall receive a salary set by the board subject  
199 to approval by the State Personnel Board.



200 (2) The executive director, subject to approval of the  
201 board, may employ persons as he or she considers necessary for the  
202 proper conduct of board business.

203 (3) Other duties and responsibilities of the executive  
204 director shall be defined by rules and regulations prescribed by  
205 the board.

206 **SECTION 6.** The Department of Finance and Administration  
207 shall provide necessary office space for the district and may  
208 provide such personnel and services as requested by the board.  
209 The board shall reimburse the Department of Finance and  
210 Administration the cost of providing such personnel and services.

211 **SECTION 7.** (1) There is created the Capitol Complex  
212 Improvement District Project Advisory Committee composed of the  
213 following eleven (11) members:

214 (a) Three (3) members appointed by the Mayor of the  
215 City of Jackson;

216 (b) Two (2) members appointed by the Governor;

217 (c) One (1) member appointed by the Lieutenant  
218 Governor;

219 (d) One (1) member appointed by the Speaker of the  
220 House of Representatives;

221 (e) One (1) member appointed by the President of  
222 Jackson State University;

223 (f) One (1) member appointed by the Vice Chancellor for  
224 Health Affairs of University of Mississippi Medical Center;





225 (g) One (1) member appointed by the Board of Trustees  
226 of the Mississippi Department of Archives and History; and

227 (h) The Executive Director of the Department of Finance  
228 and Administration.

229 (2) Appointed members shall serve without compensation at  
230 the will and pleasure of the appointing authority.

231 (3) The committee shall elect a chairman and such other  
232 officers as it considers necessary from among its members.

233 (4) A majority of the members of the committee shall  
234 constitute a quorum for the conduct of meetings and all actions of  
235 the committee shall be by a majority vote.

236 (5) The committee shall consult with the board and advise  
237 them in the development of comprehensive plans for improvement  
238 projects in the district and any changes to such plans.

239 **SECTION 8.** The board shall develop a comprehensive plan for  
240 improvement projects in the district in consultation with the  
241 Capitol Complex Improvement District Project Advisory Committee.  
242 The plan shall attempt to incorporate the needs of the City of  
243 Jackson, the Department of Finance and Administration, Jackson  
244 State University, the University of Mississippi Medical Center and  
245 the Mississippi Department of Archives and History. Any plan  
246 adopted by the board must be approved by the governing authorities  
247 of the City of Jackson. Improvement projects undertaken under  
248 Sections 1 through 10 of this act shall comport with the plan.



249 The plan may be updated at any time and shall be completely  
250 updated every five (5) years.

251 **SECTION 9.** (1) There is created in the State Treasury the  
252 Capitol Complex Improvement District Project Fund, into which  
253 shall be deposited the money specified in Section 27-65-75(1)(c)  
254 and such other money as the Legislature may provide by  
255 appropriation.

256 (2) An amount not to exceed five percent (5%) of the amount  
257 deposited into the fund may be utilized to fund salaries and  
258 benefits of employees of the district and other administrative  
259 expenses of the district approved by the board.

260 (3) An amount of not less than ninety-five percent (95%) of  
261 the amount deposited into the fund, which shall be designated as  
262 "improvement project funds," shall be utilized within the district  
263 for improvement projects. In addition to fully funding  
264 improvement projects, money in the fund may be utilized to fund a  
265 portion of an improvement project in cases in which other funds  
266 are available for a project and may be used as leverage or  
267 matching funds for projects in the district that comport with the  
268 district's comprehensive plan.

269 (4) Money in the fund shall be expended upon appropriation  
270 by the Legislature. Unexpended amounts remaining in the fund at  
271 the end of the state fiscal year shall not lapse into the State  
272 General Fund, and investment earnings on amounts in the fund shall  
273 be deposited to the credit of the fund.



274           **SECTION 10.** (1) The City of Jackson shall provide police  
275 coverage for major events conducted within the district.

276           (2) The City of Jackson shall maintain all infrastructure  
277 and completed improvement projects within the district.

278           **SECTION 11.** Section 27-65-75, Mississippi Code of 1972, is  
279 amended as follows:

280           27-65-75. On or before the fifteenth day of each month, the  
281 revenue collected under the provisions of this chapter during the  
282 preceding month shall be paid and distributed as follows:

283           (1) (a) On or before August 15, 1992, and each succeeding  
284 month thereafter through July 15, 1993, eighteen percent (18%) of  
285 the total sales tax revenue collected during the preceding month  
286 under the provisions of this chapter, except that collected under  
287 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
288 business activities within a municipal corporation shall be  
289 allocated for distribution to the municipality and paid to the  
290 municipal corporation. On or before August 15, 1993, and each  
291 succeeding month thereafter, eighteen and one-half percent  
292 (18-1/2%) of the total sales tax revenue collected during the  
293 preceding month under the provisions of this chapter, except that  
294 collected under the provisions of Sections 27-65-15, 27-65-19(3),  
295 27-65-21 and 27-65-24, on business activities within a municipal  
296 corporation shall be allocated for distribution to the  
297 municipality and paid to the municipal corporation.



298           A municipal corporation, for the purpose of distributing the  
299 tax under this subsection, shall mean and include all incorporated  
300 cities, towns and villages.

301           Monies allocated for distribution and credited to a municipal  
302 corporation under this paragraph may be pledged as security for a  
303 loan if the distribution received by the municipal corporation is  
304 otherwise authorized or required by law to be pledged as security  
305 for such a loan.

306           In any county having a county seat that is not an  
307 incorporated municipality, the distribution provided under this  
308 subsection shall be made as though the county seat was an  
309 incorporated municipality; however, the distribution to the  
310 municipality shall be paid to the county treasury in which the  
311 municipality is located, and those funds shall be used for road,  
312 bridge and street construction or maintenance in the county.

313           (b) On or before August 15, 2006, and each succeeding  
314 month thereafter, eighteen and one-half percent (18-1/2%) of the  
315 total sales tax revenue collected during the preceding month under  
316 the provisions of this chapter, except that collected under the  
317 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
318 business activities on the campus of a state institution of higher  
319 learning or community or junior college whose campus is not  
320 located within the corporate limits of a municipality, shall be  
321 allocated for distribution to the state institution of higher



322 learning or community or junior college and paid to the state  
323 institution of higher learning or community or junior college.

324 (c) On or before August 15, 2016, and each succeeding  
325 month thereafter, twelve and one-half percent (12-1/2%) of the  
326 total sales tax revenue collected during the preceding month under  
327 the provisions of this chapter, except that collected under the  
328 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
329 27-65-24, on business activities within the corporate limits of  
330 the City of Jackson, Mississippi, shall be allocated for  
331 distribution as follows:

332 (i) Fifteen percent (15%) of the revenue so  
333 collected shall be allocated for distribution to the City of  
334 Jackson, Mississippi, to compensate the city for general police  
335 and fire protection provided by the city in the Capitol Complex  
336 Improvement District created in Section 2 of this act and for  
337 police coverage for major events conducted within such district;  
338 and

339 (ii) The remainder of such revenue shall be  
340 deposited into the Capitol Complex Improvement District Project  
341 Fund created in Section 9 of this act.

342 (2) On or before September 15, 1987, and each succeeding  
343 month thereafter, from the revenue collected under this chapter  
344 during the preceding month, One Million One Hundred Twenty-five  
345 Thousand Dollars (\$1,125,000.00) shall be allocated for  
346 distribution to municipal corporations as defined under subsection



347 (1) of this section in the proportion that the number of gallons  
348 of gasoline and diesel fuel sold by distributors to consumers and  
349 retailers in each such municipality during the preceding fiscal  
350 year bears to the total gallons of gasoline and diesel fuel sold  
351 by distributors to consumers and retailers in municipalities  
352 statewide during the preceding fiscal year. The Department of  
353 Revenue shall require all distributors of gasoline and diesel fuel  
354 to report to the department monthly the total number of gallons of  
355 gasoline and diesel fuel sold by them to consumers and retailers  
356 in each municipality during the preceding month. The Department  
357 of Revenue shall have the authority to promulgate such rules and  
358 regulations as is necessary to determine the number of gallons of  
359 gasoline and diesel fuel sold by distributors to consumers and  
360 retailers in each municipality. In determining the percentage  
361 allocation of funds under this subsection for the fiscal year  
362 beginning July 1, 1987, and ending June 30, 1988, the Department  
363 of Revenue may consider gallons of gasoline and diesel fuel sold  
364 for a period of less than one (1) fiscal year. For the purposes  
365 of this subsection, the term "fiscal year" means the fiscal year  
366 beginning July 1 of a year.

367 (3) On or before September 15, 1987, and on or before the  
368 fifteenth day of each succeeding month, until the date specified  
369 in Section 65-39-35, the proceeds derived from contractors' taxes  
370 levied under Section 27-65-21 on contracts for the construction or  
371 reconstruction of highways designated under the highway program



372 created under Section 65-3-97 shall, except as otherwise provided  
373 in Section 31-17-127, be deposited into the State Treasury to the  
374 credit of the State Highway Fund to be used to fund that highway  
375 program. The Mississippi Department of Transportation shall  
376 provide to the Department of Revenue such information as is  
377 necessary to determine the amount of proceeds to be distributed  
378 under this subsection.

379 (4) On or before August 15, 1994, and on or before the  
380 fifteenth day of each succeeding month through July 15, 1999, from  
381 the proceeds of gasoline, diesel fuel or kerosene taxes as  
382 provided in Section 27-5-101(a)(ii)1, Four Million Dollars  
383 (\$4,000,000.00) shall be deposited in the State Treasury to the  
384 credit of a special fund designated as the "State Aid Road Fund,"  
385 created by Section 65-9-17. On or before August 15, 1999, and on  
386 or before the fifteenth day of each succeeding month, from the  
387 total amount of the proceeds of gasoline, diesel fuel or kerosene  
388 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million  
389 Dollars (\$4,000,000.00) or an amount equal to twenty-three and  
390 one-fourth percent (23-1/4%) of those funds, whichever is the  
391 greater amount, shall be deposited in the State Treasury to the  
392 credit of the "State Aid Road Fund," created by Section 65-9-17.  
393 Those funds shall be pledged to pay the principal of and interest  
394 on state aid road bonds heretofore issued under Sections 19-9-51  
395 through 19-9-77, in lieu of and in substitution for the funds  
396 previously allocated to counties under this section. Those funds



397 may not be pledged for the payment of any state aid road bonds  
398 issued after April 1, 1981; however, this prohibition against the  
399 pledging of any such funds for the payment of bonds shall not  
400 apply to any bonds for which intent to issue those bonds has been  
401 published for the first time, as provided by law before March 29,  
402 1981. From the amount of taxes paid into the special fund under  
403 this subsection and subsection (9) of this section, there shall be  
404 first deducted and paid the amount necessary to pay the expenses  
405 of the Office of State Aid Road Construction, as authorized by the  
406 Legislature for all other general and special fund agencies. The  
407 remainder of the fund shall be allocated monthly to the several  
408 counties in accordance with the following formula:

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

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

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

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





422           The amount of funds allocated to any county under this  
423 subsection for any fiscal year after fiscal year 1994 shall not be  
424 less than the amount allocated to the county for fiscal year 1994.

425           Any reference in the general laws of this state or the  
426 Mississippi Code of 1972 to Section 27-5-105 shall mean and be  
427 construed to refer and apply to subsection (4) of Section  
428 27-65-75.

429           (5) One Million Six Hundred Sixty-six Thousand Six Hundred  
430 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into  
431 the special fund known as the "State Public School Building Fund"  
432 created and existing under the provisions of Sections 37-47-1  
433 through 37-47-67. Those payments into that fund are to be made on  
434 the last day of each succeeding month hereafter.

435           (6) An amount each month beginning August 15, 1983, through  
436 November 15, 1986, as specified in Section 6 of Chapter 542, Laws  
437 of 1983, shall be paid into the special fund known as the  
438 Correctional Facilities Construction Fund created in Section 6 of  
439 Chapter 542, Laws of 1983.

440           (7) On or before August 15, 1992, and each succeeding month  
441 thereafter through July 15, 2000, two and two hundred sixty-six  
442 one-thousandths percent (2.266%) of the total sales tax revenue  
443 collected during the preceding month under the provisions of this  
444 chapter, except that collected under the provisions of Section  
445 27-65-17(2), shall be deposited by the department into the School  
446 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On



447 or before August 15, 2000, and each succeeding month thereafter,  
448 two and two hundred sixty-six one-thousandths percent (2.266%) of  
449 the total sales tax revenue collected during the preceding month  
450 under the provisions of this chapter, except that collected under  
451 the provisions of Section 27-65-17(2), shall be deposited into the  
452 School Ad Valorem Tax Reduction Fund created under Section  
453 37-61-35 until such time that the total amount deposited into the  
454 fund during a fiscal year equals Forty-two Million Dollars  
455 (\$42,000,000.00). Thereafter, the amounts diverted under this  
456 subsection (7) during the fiscal year in excess of Forty-two  
457 Million Dollars (\$42,000,000.00) shall be deposited into the  
458 Education Enhancement Fund created under Section 37-61-33 for  
459 appropriation by the Legislature as other education needs and  
460 shall not be subject to the percentage appropriation requirements  
461 set forth in Section 37-61-33.

462 (8) On or before August 15, 1992, and each succeeding month  
463 thereafter, nine and seventy-three one-thousandths percent  
464 (9.073%) of the total sales tax revenue collected during the  
465 preceding month under the provisions of this chapter, except that  
466 collected under the provisions of Section 27-65-17(2), shall be  
467 deposited into the Education Enhancement Fund created under  
468 Section 37-61-33.

469 (9) On or before August 15, 1994, and each succeeding month  
470 thereafter, from the revenue collected under this chapter during



471 the preceding month, Two Hundred Fifty Thousand Dollars  
472 (\$250,000.00) shall be paid into the State Aid Road Fund.

473 (10) On or before August 15, 1994, and each succeeding month  
474 thereafter through August 15, 1995, from the revenue collected  
475 under this chapter during the preceding month, Two Million Dollars  
476 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
477 Valorem Tax Reduction Fund established in Section 27-51-105.

478 (11) Notwithstanding any other provision of this section to  
479 the contrary, on or before February 15, 1995, and each succeeding  
480 month thereafter, the sales tax revenue collected during the  
481 preceding month under the provisions of Section 27-65-17(2) and  
482 the corresponding levy in Section 27-65-23 on the rental or lease  
483 of private carriers of passengers and light carriers of property  
484 as defined in Section 27-51-101 shall be deposited, without  
485 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund  
486 established in Section 27-51-105.

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



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

504           (14) On or before August 15, 1998, and each succeeding month  
505 thereafter through July 15, 2005, that portion of the avails of  
506 the tax imposed in Section 27-65-23 that is derived from sales by  
507 cotton compresses or cotton warehouses and that would otherwise be  
508 paid into the General Fund shall be deposited in an amount not to  
509 exceed Two Million Dollars (\$2,000,000.00) into the special fund  
510 created under Section 69-37-39. On or before August 15, 2007, and  
511 each succeeding month thereafter through July 15, 2010, that  
512 portion of the avails of the tax imposed in Section 27-65-23 that  
513 is derived from sales by cotton compresses or cotton warehouses  
514 and that would otherwise be paid into the General Fund shall be  
515 deposited in an amount not to exceed Two Million Dollars  
516 (\$2,000,000.00) into the special fund created under Section  
517 69-37-39 until all debts or other obligations incurred by the  
518 Certified Cotton Growers Organization under the Mississippi Boll  
519 Weevil Management Act before January 1, 2007, are satisfied in  
520 full. On or before August 15, 2010, and each succeeding month



521 thereafter through July 15, 2011, fifty percent (50%) of that  
522 portion of the avails of the tax imposed in Section 27-65-23 that  
523 is derived from sales by cotton compresses or cotton warehouses  
524 and that would otherwise be paid into the General Fund shall be  
525 deposited into the special fund created under Section 69-37-39  
526 until such time that the total amount deposited into the fund  
527 during a fiscal year equals One Million Dollars (\$1,000,000.00).  
528 On or before August 15, 2011, and each succeeding month  
529 thereafter, that portion of the avails of the tax imposed in  
530 Section 27-65-23 that is derived from sales by cotton compresses  
531 or cotton warehouses and that would otherwise be paid into the  
532 General Fund shall be deposited into the special fund created  
533 under Section 69-37-39 until such time that the total amount  
534 deposited into the fund during a fiscal year equals One Million  
535 Dollars (\$1,000,000.00).

536 (15) Notwithstanding any other provision of this section to  
537 the contrary, on or before September 15, 2000, and each succeeding  
538 month thereafter, the sales tax revenue collected during the  
539 preceding month under the provisions of Section  
540 27-65-19(1)(d)(i)2, and 27-65-19(d)(i)3 shall be deposited,  
541 without diversion, into the Telecommunications Ad Valorem Tax  
542 Reduction Fund established in Section 27-38-7.

543 (16) (a) On or before August 15, 2000, and each succeeding  
544 month thereafter, the sales tax revenue collected during the  
545 preceding month under the provisions of this chapter on the gross



546 proceeds of sales of a project as defined in Section 57-30-1 shall  
547 be deposited, after all diversions except the diversion provided  
548 for in subsection (1) of this section, into the Sales Tax  
549 Incentive Fund created in Section 57-30-3.

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

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

565 (18) [Repealed]

566 (19) (a) On or before August 15, 2005, and each succeeding  
567 month thereafter, the sales tax revenue collected during the  
568 preceding month under the provisions of this chapter on the gross  
569 proceeds of sales of a business enterprise located within a  
570 redevelopment project area under the provisions of Sections



571 57-91-1 through 57-91-11, and the revenue collected on the gross  
572 proceeds of sales from sales made to a business enterprise located  
573 in a redevelopment project area under the provisions of Sections  
574 57-91-1 through 57-91-11 (provided that such sales made to a  
575 business enterprise are made on the premises of the business  
576 enterprise), shall, except as otherwise provided in this  
577 subsection (19), be deposited, after all diversions, into the  
578 Redevelopment Project Incentive Fund as created in Section  
579 57-91-9.

580 (b) For a municipality participating in the Economic  
581 Redevelopment Act created in Sections 57-91-1 through 57-91-11,  
582 the diversion provided for in subsection (1) of this section  
583 attributable to the gross proceeds of sales of a business  
584 enterprise located within a redevelopment project area under the  
585 provisions of Sections 57-91-1 through 57-91-11, and attributable  
586 to the gross proceeds of sales from sales made to a business  
587 enterprise located in a redevelopment project area under the  
588 provisions of Sections 57-91-1 through 57-91-11 (provided that  
589 such sales made to a business enterprise are made on the premises  
590 of the business enterprise), shall be deposited into the  
591 Redevelopment Project Incentive Fund as created in Section  
592 57-91-9, as follows:

593 (i) For the first six (6) years in which payments  
594 are made to a developer from the Redevelopment Project Incentive



595 Fund, one hundred percent (100%) of the diversion shall be  
596 deposited into the fund;

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

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

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

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

612 (20) On or before January 15, 2007, and each succeeding  
613 month thereafter, eighty percent (80%) of the sales tax revenue  
614 collected during the preceding month under the provisions of this  
615 chapter from the operation of a tourism project under the  
616 provisions of Sections 57-28-1 through 57-28-5 shall be deposited,  
617 after the diversions required in subsections (7) and (8) of this  
618 section, into the Tourism Sales Tax Incentive Fund created in  
619 Section 57-28-3.





620           (21)   (a)   On or before April 15, 2007, and each succeeding  
621 month thereafter through June 15, 2013, One Hundred Fifty Thousand  
622 Dollars (\$150,000.00) of the sales tax revenue collected during  
623 the preceding month under the provisions of this chapter shall be  
624 deposited into the MMEIA Tax Incentive Fund created in Section  
625 57-101-3.

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

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

638           (23)   The remainder of the amounts collected under the  
639 provisions of this chapter shall be paid into the State Treasury  
640 to the credit of the General Fund.

641           (24)   It shall be the duty of the municipal officials of any  
642 municipality that expands its limits, or of any community that  
643 incorporates as a municipality, to notify the commissioner of that  
644 action thirty (30) days before the effective date. Failure to so



645 notify the commissioner shall cause the municipality to forfeit  
646 the revenue that it would have been entitled to receive during  
647 this period of time when the commissioner had no knowledge of the  
648 action. If any funds have been erroneously disbursed to any  
649 municipality or any overpayment of tax is recovered by the  
650 taxpayer, the commissioner may make correction and adjust the  
651 error or overpayment with the municipality by withholding the  
652 necessary funds from any later payment to be made to the  
653 municipality.

654 **SECTION 12.** This act shall take effect and be in force from  
655 and after July 1, 2016, and shall stand repealed from and after  
656 June 30, 2016.

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

1 AN ACT TO CREATE THE CAPITOL COMPLEX IMPROVEMENT DISTRICT; TO  
2 ESTABLISH THE BOARD OF DIRECTORS OF THE CAPITOL COMPLEX  
3 IMPROVEMENT DISTRICT TO IMPLEMENT AND SUPERVISE CERTAIN  
4 IMPROVEMENT PROJECTS WITHIN SUCH DISTRICT; TO AUTHORIZE THE BOARD  
5 OF DIRECTORS TO EMPLOY AN EXECUTIVE DIRECTOR WHO SHALL BE THE  
6 CHIEF EXECUTIVE OFFICER OF THE BOARD AND ADMINISTER THE DAY-TO-DAY  
7 ACTIVITIES OF THE DISTRICT; TO AUTHORIZE THE EXECUTIVE DIRECTOR,  
8 SUBJECT TO APPROVAL OF THE BOARD OF DIRECTORS, TO EMPLOY PERSONS  
9 AS HE OR SHE CONSIDERS NECESSARY FOR THE PROPER CONDUCT OF BOARD  
10 BUSINESS; TO CREATE THE CAPITOL COMPLEX IMPROVEMENT DISTRICT  
11 PROJECT ADVISORY COMMITTEE; TO PROVIDE THAT THE BOARD OF DIRECTORS  
12 SHALL DEVELOP A COMPREHENSIVE PLAN FOR IMPROVEMENT PROJECTS IN THE  
13 DISTRICT IN CONSULTATION WITH THE CAPITOL COMPLEX IMPROVEMENT  
14 DISTRICT PROJECT ADVISORY COMMITTEE; TO PROVIDE THAT SUCH PLAN  
15 SHALL ATTEMPT TO INCORPORATE THE NEEDS OF THE CITY OF JACKSON, THE  
16 DEPARTMENT OF FINANCE AND ADMINISTRATION, JACKSON STATE  
17 UNIVERSITY, THE UNIVERSITY OF MISSISSIPPI MEDICAL CENTER AND THE  
18 MISSISSIPPI DEPARTMENT OF ARCHIVES AND HISTORY; TO PROVIDE THAT  
19 ANY PLAN ADOPTED BY THE BOARD OF DIRECTORS MUST BE APPROVED BY THE  
20 GOVERNING AUTHORITIES OF THE CITY OF JACKSON; TO REQUIRE



21 IMPROVEMENT PROJECTS UNDERTAKEN UNDER THIS ACT TO COMPORT WITH THE  
22 PLAN; TO PROVIDE THAT THE PLAN MAY BE UPDATED AT ANY TIME AND  
23 SHALL BE COMPLETELY UPDATED EVERY FIVE YEARS; TO CREATE THE  
24 CAPITOL COMPLEX IMPROVEMENT DISTRICT PROJECT FUND, INTO WHICH  
25 SHALL BE DEPOSITED THE MONEY SPECIFIED IN SECTION 27-65-75 AND  
26 SUCH OTHER MONEY AS THE LEGISLATURE MAY PROVIDE BY APPROPRIATION;  
27 TO PROVIDE THAT AN AMOUNT NOT TO EXCEED FIVE PERCENT OF THE AMOUNT  
28 DEPOSITED INTO THE FUND MAY BE UTILIZED TO FUND THE ADMINISTRATIVE  
29 EXPENSES OF THE DISTRICT; TO PROVIDE THAT AN AMOUNT OF NOT LESS  
30 THAN 95% OF THE AMOUNT DEPOSITED INTO THE FUND SHALL BE UTILIZED  
31 WITHIN THE DISTRICT FOR IMPROVEMENT PROJECTS; TO PROVIDE THAT THE  
32 CITY OF JACKSON SHALL PROVIDE POLICE COVERAGE FOR MAJOR EVENTS  
33 CONDUCTED WITHIN THE DISTRICT AND SHALL MAINTAIN ALL  
34 INFRASTRUCTURE AND COMPLETED IMPROVEMENT PROJECTS WITHIN THE  
35 DISTRICT; TO AMEND SECTION 27-65-75, MISSISSIPPI CODE OF 1972, TO  
36 DIVERT 12-1/2% OF THE TOTAL SALES TAX REVENUE COLLECTED ON  
37 BUSINESS ACTIVITIES WITHIN THE CITY OF JACKSON AND TO DISTRIBUTE  
38 15% OF THE REVENUE SO COLLECTED TO THE CITY OF JACKSON TO  
39 COMPENSATE THE CITY FOR GENERAL POLICE AND FIRE PROTECTION  
40 PROVIDED BY THE CITY IN THE CAPITOL COMPLEX IMPROVEMENT DISTRICT  
41 AND FOR POLICE COVERAGE FOR MAJOR EVENTS CONDUCTED WITHIN SUCH  
42 DISTRICT, AND TO PROVIDE THAT THE REMAINDER OF SUCH REVENUE SO  
43 COLLECTED SHALL BE DEPOSITED INTO THE CAPITOL COMPLEX IMPROVEMENT  
44 DISTRICT PROJECT FUND; AND FOR RELATED PURPOSES.

