

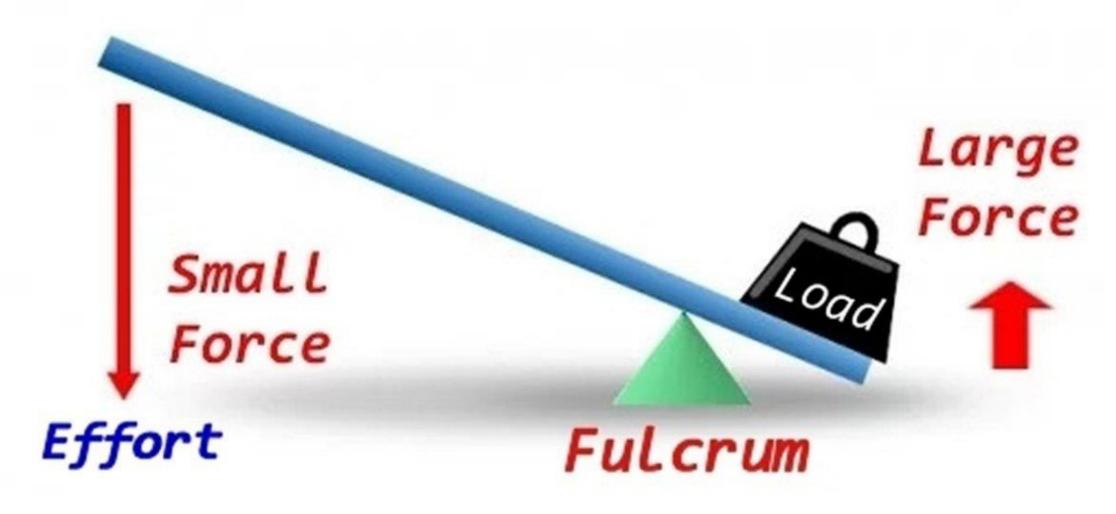
# Mississippi Association of Supervisors 2022 Fall Educational Workshop November 2, 2022

Maximizing the Use of State Aid Funds

Harry Lee James, PE State Aid Engineer

# Maximize - to make the best use of (also know as leveraging)

# How Does a Lever Work?



# Sources of Funds Provided to the Counties

- State Aid Program (SAP) Fund Revenue
  - \$ 4 million monthly or 23.25% of proceeds from fuel taxes
  - \$250,000 monthly from Sales Tax
- Local System Bridge Replacement and Rehabilitation Fund Revenue
  - 5% of Use Tax Revenue
  - Monthly Minimum Guarantee
  - Phased in FY 2020 2023

#### Other Sources of Funds

ARPA funds
Use Tax funds
County funds

All can be utilized as a County Contribution to a State Aid or LSBP Project

# Use Tax Collections

- Use Tax = Internet Sales Tax
- As allowed by the U.S. Supreme Court June 2018
- Enacted in MS Code during First Extraordinary Session 2018 (August)
- HBOO1 allows Funds Collected to go to:
  - LSBP 5% (guaranteed minimum)
  - Counties 15% (of collections)

# Distribution to Counties Where to Find the Information

The Diversion to Counties from Use Tax Collections is made in January and July. The amounts distributed to each county thus far (2020 - 2022) can be found at:

• https://www.dor.ms.gov/Statistics/Pages/Use-Tax-Stats.aspx

• Next Distribution: January 15, 2023 (100%)



### Questions?

Thank you for attending!

Harry Lee James, PE State Aid Engineer