



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

Maximizing the Use of State Aid Funds

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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!

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