

Mississippi Association of Supervisors

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The Mississippi Infrastructure Modernization Act of 2018

Outline Breakdown of House Bill 1 from the 2018 Special Legislative Session

House Bill 1 From the 2018 Special Legislative Session:

- **Section 1**
 - Authorizes the total collection of 35% of the use tax. This section of the law breaks down this collection by percentages over a period of four years to reach its maximum percentage capacity. In addition, this section directs the 5% of the 35% to go towards the Local System Bridge Program (LSBP)

- **Section 2**
 - Creates a new section of law that defines where the 30% of the 35% will be distributed and how it will be distributed. This section defines how municipalities will receive their portion (15%) and it defines how counties will receive their portion (15%).
 - This section also notes that the maximum amount of such funds that may be distributed to the county during that year shall not exceed the amount of county funds expended by the county during the previous county fiscal year for purposes associated with the repair, maintenance and/or reconstruction of roads, streets and bridges in counties.
 - **NOTE:** This section also contains the language that mandates that “any unexpended amounts remaining in the fund at the end of a fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the fund shall be deposited to the credit of the fund.”

- **Section 3**
 - This section amends current law by allowing any county with all their deficient bridges with a sufficiency rating of less than fifty (50) replaced or rehabilitated for the LSBP Program to be able to use LSBP money on bridges in the State Aid Road system, or if bridges in the State Aid Road System of that county are in sufficient repair, then such monies may be utilized for the repair of roads on the State Aid Road System or local system roads.

- **Section 4**
 - Creates a new section of law that introduces procedures for bridge closures. Failure to close the local bridge means the local government is ineligible to receive funds under this law.
- **Section 5**
 - Creates a new section of law as it relates fees on electric vehicles. A fee of \$150 per year will be on each electric vehicle. This fee is to be paid to the county tax collector beginning July 1, 2021. The fee will be adjusted annually by the Consumer Price Index (CPI). The tax collector is to send the money to the Department of Revenue to be distributed the same way as gasoline taxes.
- **Section 6**
 - Creates a new section of law as it relates fees on hybrid vehicles. A fee of \$75 per year will be on each hybrid vehicle. This fee is to be paid to the county tax collector beginning July 1, 2021. The fee will be adjusted annually by the Consumer Price Index (CPI). The tax collector is to send the money to the Department of Revenue to be distributed the same way as gasoline taxes.
- **Section 7**
 - This section amends current law with language pertaining to revenue bonds. This section issues \$300 million in revenue bonds to be paid one time. The bonds will be paid off with the gaming taxes now going into the Gaming Sinking Fund:
 - \$50 million goes into the newly created 2018 Transportation and Infrastructure Improvements Fund. NOTE: This section was later transferred in to Senate Bill 2002 (*The BP Oil Spill Bill; Section 13 of that bill*) of the 2018 Special Legislative Session.
 - \$250 million goes into an Emergency Road and Bridge Repair Fund administered by the Mississippi Department of Transportation (MDOT). These funds are to be used by MDOT for emergency repairs to roads, streets and highways and bridges for repairs on city streets, county roads and state highways upon a unanimous vote of the Mississippi Highway Commission.
- **Section 8**
 - Creates a new section of law establishing the Emergency Road and Bridge Repair Fund Advisory Board. NOTE: The Mississippi Association of Supervisors will have a seat on this board.
- **Section 9**
 - Creates a new section of law establishing the 2018 Transportation and Infrastructure Improvement Fund. REMINDER: This section was later transferred in to Senate Bill 2002 (*The BP Oil Spill Bill; Section 13 of that bill*) of the 2018 Special Legislative Session.

- **Section 10**
 - This section amends current law by making permanent the current 4/10th of 1 cent per gallon fee on gasoline and diesel that goes to the Mississippi Groundwater Protection Trust Fund. The fee funds motor fuels tank cleanup. Once the Trust Fund reaches \$10 million, the money is diverted to the State Highway Fund. When the fund drops to \$6 million the fee goes to the clean-up fund until it reaches \$10 million.

- **Section 11**
 - This section amends current law by directing revenue from sports betting to be deposited into the State Highway Fund to be used solely on repair and maintenance of the state highways and bridges. This diversion continues through 2028 and after that, the revenue will be placed in the state general fund. This money is to be used first for matching federal highway funds.

- **Section 12**
 - This section amends current law by removing a prohibition provision during the final year of the term of a county board of supervisors. Mississippi code 19-11-27 notes that no board of supervisors of any county shall expend from, or contract an obligation against, the budget estimates for roads and bridges construction, maintenance, and equipment, made and published by it during the last year of the term of office of such board, between the first day of October and the first day of the following January. Section 12 of this law waives that prohibition for the 2019 calendar year for the repair of deficient bridges on the State Aid Road and Local System Road program bridges with a sufficiency rating of less than fifty (50).

- **Section 13**
 - This section requires the State Department of Audit to conduct a performance audit of projects under the Mississippi Department of Transportation. This audit is to be completed by December 31, 2019.

- **Section 14**
 - This section clarifies that section 5 and 6 of this law shall take effect on Oct. 1, 2018, and the rest of the bill shall take effect upon passage.

The Mississippi Association of Supervisors staff will provide a more detailed explanation of this measure during the general assembly at the 2018 Fall October Workshop.

Option B: Counties
Distribution of \$50 Million in Use Taxes to Counties
Based on Population, Miles, and Equal Shares

County	Population	\$ Based on Population	Miles	\$ Based on Miles	Equal Share	Total
Adams	32,297	\$181,405	415	\$129,065	\$203,252	\$513,723
Alcorn	37,057	\$208,141	576	\$178,927	\$203,252	\$590,321
Amite	13,131	\$73,754	746	\$231,990	\$203,252	\$508,996
Attala	19,564	\$109,887	829	\$257,772	\$203,252	\$570,911
Benton	8,729	\$49,029	401	\$124,494	\$203,252	\$376,775
Bolivar	34,145	\$191,785	1,044	\$324,558	\$203,252	\$719,595
Calhoun	14,962	\$84,038	554	\$172,284	\$203,252	\$459,575
Carroll	10,597	\$59,521	654	\$203,350	\$203,252	\$466,123
Chickasaw	17,392	\$97,687	499	\$155,071	\$203,252	\$456,010
Choctaw	8,547	\$48,007	520	\$161,717	\$203,252	\$412,975
Claiborne	9,604	\$53,944	342	\$106,251	\$203,252	\$363,446
Clarke	16,732	\$93,980	696	\$216,297	\$203,252	\$513,529
Clay	20,634	\$115,897	399	\$123,932	\$203,252	\$443,081
Coahoma	26,151	\$146,885	627	\$194,889	\$203,252	\$545,025
Copiah	29,449	\$165,409	784	\$243,593	\$203,252	\$612,253
Covington	19,568	\$109,909	666	\$206,879	\$203,252	\$520,040
DeSoto	161,252	\$905,718	657	\$204,077	\$203,252	\$1,313,047
Forrest	74,934	\$420,888	575	\$178,718	\$203,252	\$802,858
Franklin	8,118	\$45,597	545	\$169,551	\$203,252	\$418,400
George	22,578	\$126,816	562	\$174,582	\$203,252	\$504,650
Greene	14,400	\$80,882	640	\$198,977	\$203,252	\$483,111
Grenada	21,906	\$123,041	398	\$123,844	\$203,252	\$450,137
Hancock	43,929	\$246,740	507	\$157,647	\$203,252	\$607,639
Harrison	187,105	\$1,050,928	751	\$233,347	\$203,252	\$1,487,527
Hinds	245,285	\$1,377,713	844	\$262,287	\$203,252	\$1,843,252
Holmes	19,198	\$107,831	781	\$242,595	\$203,252	\$553,678
Humphreys	9,375	\$52,657	499	\$155,215	\$203,252	\$411,124
Issaquena	1,406	\$7,897	188	\$58,351	\$203,252	\$269,500
Itawamba	23,401	\$131,438	737	\$229,034	\$203,252	\$563,725
Jackson	139,668	\$784,485	923	\$286,833	\$203,252	\$1,274,570
Jasper	17,062	\$95,834	670	\$208,269	\$203,252	\$507,355
Jefferson	7,726	\$43,395	385	\$119,665	\$203,252	\$366,312
Jefferson Davis	12,487	\$70,137	658	\$204,519	\$203,252	\$477,907
Jones	67,761	\$380,599	1,147	\$356,442	\$203,252	\$940,293
Kemper	10,456	\$58,729	700	\$217,592	\$203,252	\$479,573
Lafayette	47,351	\$265,960	696	\$216,354	\$203,252	\$685,566
Lamar	55,658	\$312,619	852	\$264,950	\$203,252	\$780,821
Lauderdale	80,261	\$450,809	869	\$270,111	\$203,252	\$924,172
Lawrence	12,929	\$72,619	534	\$165,930	\$203,252	\$441,801
Leake	23,805	\$133,708	728	\$226,132	\$203,252	\$563,092
Lee	82,910	\$465,688	684	\$212,529	\$203,252	\$881,468
Leflore	32,317	\$181,518	659	\$204,961	\$203,252	\$589,730
Lincoln	34,869	\$195,852	972	\$302,203	\$203,252	\$701,306
Lowndes	59,779	\$335,766	679	\$210,901	\$203,252	\$749,918
Madison	95,203	\$534,735	782	\$243,162	\$203,252	\$981,149
Marion	27,088	\$152,147	732	\$227,626	\$203,252	\$583,026
Marshall	37,144	\$208,630	756	\$235,056	\$203,252	\$646,937
Monroe	36,989	\$207,759	882	\$274,208	\$203,252	\$685,219
Montgomery	10,925	\$61,363	427	\$132,695	\$203,252	\$397,310
Neshoba	29,676	\$166,684	807	\$250,825	\$203,252	\$620,761
Newton	21,720	\$121,997	727	\$225,891	\$203,252	\$551,140
Noxubee	11,545	\$64,846	540	\$167,848	\$203,252	\$435,946
Oktibbeha	47,671	\$267,758	583	\$181,223	\$203,252	\$652,233
Panola	34,707	\$194,942	897	\$278,901	\$203,252	\$677,095
Pearl River	55,834	\$313,608	1,037	\$322,453	\$203,252	\$839,313
Perry	12,250	\$68,806	510	\$158,502	\$203,252	\$430,560
Pike	40,404	\$226,941	739	\$229,839	\$203,252	\$660,032
Pontotoc	29,957	\$168,262	604	\$187,732	\$203,252	\$559,246
Prentiss	25,276	\$141,970	591	\$183,681	\$203,252	\$528,903
Quitman	8,223	\$46,187	517	\$160,657	\$203,252	\$410,096
Rankin	141,617	\$795,432	1,021	\$317,339	\$203,252	\$1,316,023
Scott	28,264	\$158,753	632	\$196,328	\$203,252	\$558,333
Sharkey	4,916	\$27,612	340	\$105,570	\$203,252	\$336,434
Simpson	27,503	\$154,478	789	\$245,184	\$203,252	\$602,914
Smith	16,491	\$92,626	628	\$195,112	\$203,252	\$490,990
Stone	17,786	\$99,900	475	\$147,598	\$203,252	\$450,750
Sunflower	29,450	\$165,414	827	\$257,091	\$203,252	\$625,757
Tallahatchie	15,378	\$86,375	643	\$199,764	\$203,252	\$489,391
Tate	28,886	\$162,246	508	\$157,799	\$203,252	\$523,297

Option B: Counties
Distribution of \$50 Million in Use Taxes to Counties
Based on Population, Miles, and Equal Shares

Tippah	22,232	\$124,872	630	\$195,727	\$203,252	\$523,851
Tishomingo	19,593	\$110,050	617	\$191,621	\$203,252	\$504,923
Tunica	10,778	\$60,538	557	\$173,208	\$203,252	\$436,997
Union	27,134	\$152,406	548	\$170,369	\$203,252	\$526,027
Walthall	15,443	\$86,740	691	\$214,656	\$203,252	\$504,648
Warren	48,773	\$273,947	466	\$144,995	\$203,252	\$622,194
Washington	51,137	\$287,225	842	\$261,654	\$203,252	\$752,132
Wayne	20,747	\$116,531	745	\$231,674	\$203,252	\$551,458
Webster	10,253	\$57,589	481	\$149,516	\$203,252	\$410,356
Wilkinson	9,878	\$55,483	419	\$130,349	\$203,252	\$389,084
Winston	19,198	\$107,831	675	\$209,797	\$203,252	\$520,880
Yalobusha	12,678	\$71,210	494	\$153,566	\$203,252	\$428,028
Yazoo	28,065	\$157,635	871	\$270,769	\$203,252	\$631,656

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