

# Mississippi Association of Supervisors

793 N. President Street, Jackson, Mississippi 39202

Office 601.353.2741 | Fax 601.353.2749

[www.mssupervisors.org](http://www.mssupervisors.org)



## MEMORANDUM

To: MAS Membership

From: Derrick Surrette, Executive Director  
Steve Gray, Director of Governmental Affairs

Date: April 17, 2023

Re: **Reminder:** 2022 Use Tax Modernization Expenditure Reporting Form and  
ARPA Reporting Deadline

---

### 2022 Use Tax Modernization Expenditure Reporting Form

As a reminder, State law requires that the [2022 Use Tax Modernization Expenditure Reporting Form](#) (also linked below) be filled out and returned to the State Department of Revenue by **Monday, May 15<sup>th</sup>, 2023**. You may email your form to [sales@dor.ms.gov](mailto:sales@dor.ms.gov) or call 601-923-7015 for questions and assistance.

**IMPORTANT NOTE:** Include in your reporting the total amount of funds (excluding bond proceeds) used to pay for the repair, maintenance and/or construction of roads, streets, and bridges in the county during the county's prior fiscal year ending in 2022. This amount should include use tax revenue and other county revenue expended for repair, maintenance, and construction of roads, streets, and bridges. State law prohibits a county from receiving an amount of annual use tax revenue greater than the total county expenditures reported on the form. For example, if your county reports \$1 million dollars on the expenditure form, your county is only allowed to receive a total of up to \$1 million dollars in use tax revenue in the combined July and January use tax distributions to your county.

**2022 Use Tax Modernization Expenditure Reporting Form Link**  
[County Modernization Form FY 2022 0.pdf \(mssupervisors.org\)](#)

### American Rescue Plan Act (ARPA) Reporting Reminder

The deadline to report your expenditures of the American Rescue Plan Act (ARPA) is **April 30<sup>th</sup> 2023**. NOTE: If your county received LESS than \$10 million in ARPA funds, then this is your annual expenditure report. If your county received MORE than \$10 million, then this will be one of your quarterly reports.