



Mississippi Association of Supervisors
October 21, 2021

Fall Education Workshop

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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)
 - Cities and Municipalities – 15% (of collections)
 - Mississippi Marketplace Facilitator Act of 2020 provided additional funding
 - Codified by HB 520, 2021 Regular Legislative Session

Distribution to LSBP and Counties

Time Period			5% LSBP Distribution				
Fiscal Year	Begin Period	End Period	Monthly Percentage	Guaranteed Minimum	No. of Months	Actual Funding	Transfers Made
2020	8.15.19	7.15.20	1.25%	\$ 416,666.67	12	\$ 5,000,000	monthly
2021	8.15.20	7.15.21	2.50%	\$ 1,833,333.34	12	\$ 22,000,000	monthly
2022	8.15.21	7.15.22	3.75%	\$ 2,250,000.00	12	\$ 27,000,000	monthly
2023	8.15.22	-----	5.00%	\$ 1,666,666.67	12	\$ 20,000,000	monthly

Time Period			15% County Distribution				
Fiscal Year	Begin Period	End Period	Monthly Percentage	Guaranteed Minimum	No. of Months	Actual Funding	Diversions Made
2020	7.1.19	12.31.19	3.75%	\$ -	6	\$ 8,635,068.07	Jan. 2020
	1.01.20	6.30.20	3.75%	\$ -	6	\$ 9,550,208.72	Jul. 2020
2021	7.1.20	12.31.20	7.50%	\$ -	6	\$ 25,106,932.07	Jan. 2021
	1.01.21	6.30.21	7.50%	\$ -	6	\$ 27,020,236.67	Jul. 2021
2022	7.1.21	12.31.21	11.25%	\$ -	6	\$ -	Jan. 2022
	1.01.22	6.30.22	11.25%	\$ -	6	\$ -	Jul. 2022
2023	7.1.22	12.31.22	15.00%	\$ -	6		Jan. 2023
	1.01.23		15.00%	\$ -	6	\$ -	Jul. 2023

Total to Date

\$ 70,314,266

County Distribution

1/3 Equally (by 82)

1/3 by Road Miles

1/3 by Population

Collection of Use Tax for LSBP

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
JAN	\$ -	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67
FEB	\$ -	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67
MAR	\$ -	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67
APR	\$ -	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67
MAY	\$ -	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67
JUN	\$ -	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67
		\$ 2,500,000	\$ 11,000,000	\$ 13,500,000	\$ 10,000,000
JUL	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67	\$ 1,666,666.67
AUG	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67	\$ 1,666,666.67
SEP	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67	\$ 1,666,666.67
OCT	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67	\$ 1,666,666.67
NOV	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67	\$ 1,666,666.67
DEC	\$ 416,666.67	\$ 1,833,333.34	\$ 2,250,000.00	\$ 1,666,666.67	\$ 1,666,666.67
	\$ 2,500,000	\$ 11,000,000	\$ 13,500,000	\$ 10,000,000	\$ 10,000,000
TOTAL	\$ 2,500,000	\$ 13,500,000	\$ 24,500,000	\$ 23,500,000	\$ 20,000,000

Additi'l. Funding from HB 379 \$ 6,000,000.00 \$ 12,000,000.00 \$ 6,000,000.00 **\$ 24,000,000.00**

Minimum Guarantee in 2020-2023 for 4-year board term **\$ 81,500,000**

Distribution to Counties

Time Period				15% County Distribution					
Fiscal Year		Begin Period	End Period	Monthly Percentage	No. of Months	Monthly Collections	Semi-annual Funding	Diversions Made	Total Use Tax Collections
2020	1	7.01.19	12.31.19	3.75%	6		\$ 8,635,068.07	Jan. 2020	\$ 216,348,493.54
	2	1.01.20	6.30.20	3.75%	6		\$ 9,552,028.72	Jul. 2020	\$ 267,011,851.30
2021	1	7.01.20	12.31.20	7.50%	6		\$ 25,106,932.07	Jan. 2021	\$ 335,597,551.17
	2	1.01.21	6.30.21	7.50%	6		\$ 27,020,236.67	Jul. 2021	\$ 358,853,596.31
2022	1	July 31,2021		11.25%	1	\$ 4,449,699		Jan. 2022	
		August 31,2021		11.25%	1	\$ 6,952,046			
		September 30,2021		11.25%	1	\$ 7,092,469			
		October 31,2021		11.25%	1	\$ 10,560,505			
		November 30,2021		11.25%	1				
	December 31,2021		11.25%	1					
	2	1.01.21	6.30.21	11.25%	6		\$ -	Jul. 2022	
2023	1	7.01.21	12.31.21	15.00%	6		\$ -	Jan. 2023	
	2	1.01.23	6.30.23	15.00%	6		\$ -	Jul. 2023	
TTD						\$ 29,054,719	\$ 70,314,266		\$ 1,177,811,492.32
		County Distribution				Estimated Amounts in Bold Italics			
		1/3 Equally (by 82)							
		1/3 by Road Miles							
		1/3 by Population							

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 - 2021) can be found at:

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

Supplemental Funds for Emergency Road and Bridge Repair Fund (ERBRF) Projects

- As Allowed by HB779, 2019 Regular Legislative Session (RLS)
- OSARC May Provide Supplemental Funds for:
 - Expenses incurred prior to the ERBRF Grant Award
 - Cost not covered by the ERBRF Grant
 - May use any program funds available
 - \$24,304,690.97 Has Been Provided to Date on 74 Projects in 48 Counties

Additional Funding provided to the ERBR Fund by SB2825, 2021 RLS

All projects will be funded using 100% federal aid funds (no match req'd)

Which Is Worse?





OR THIS?



Water hazard



Brian Albert Broom/The Clarion-Ledger

Waters of the Pearl River rush through the cab of an 18-wheeler Thursday morning after the bridge between Copiah County and Simpson

County near Rockport collapsed under the weight of the truck Wednesday. The driver was not hurt and may face charges. **Details, 1B**



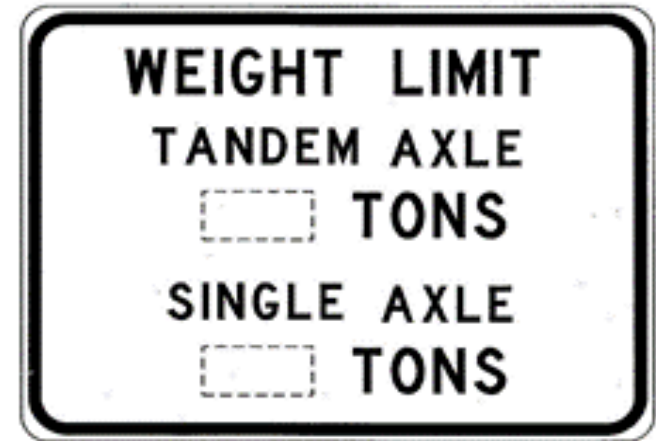
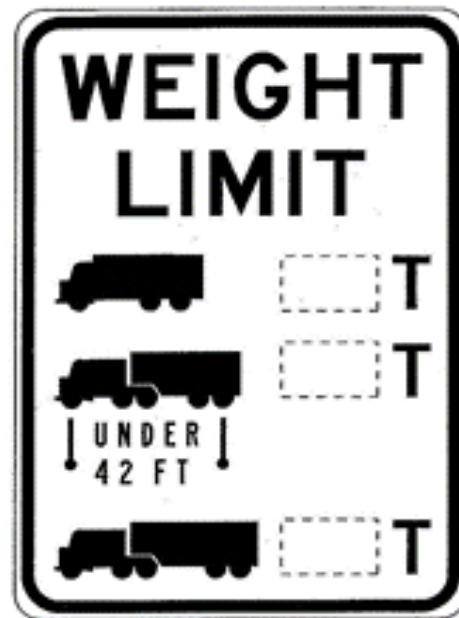




WEIGHT LIMIT
TANDEM AXLE
10 TONS
SINGLE AXLE
7 TONS



OSARC is currently working on a solution to help counties with
BRIDGE POSTING and other safety issues



2019 Mississippi Code
Title 65 - Highways, Bridges and Ferries
Chapter 21 - Bridges; General Provisions
§ 65-21-1. Width of bridges and culverts

Universal Citation: [MS Code § 65-21-1 \(2019\)](#)

All culverts hereafter built, rebuilt, or placed in any public road in this state shall be not less than the full width of the crown of the roadway, and shall have guide or warning posts on either side. All bridges hereafter built, rebuilt, or placed in any public road of this state shall be built the full width of the crown of the roadway where the same is sixteen feet wide or less, and on roads having a greater width than sixteen feet the bridges shall be not less than sixteen feet wide; and all bridges hereafter built or rebuilt shall be built with banisters on either side. This section shall not apply to temporary bridges and culverts on detours; and all public highways in this state within the area of, or contingent to, any national reforestation project, which have been or may be taken over, constructed, or reconstructed by this department of the national government, may have bridges or culverts the width of said highways, but not less than twelve feet.

- **SECTION 5.** (1) For the purposes of this section, the term "electric vehicle" means a vehicle that is powered solely by an electric motor drawing current from rechargeable batteries, fuel cells, or other portable sources of electrical current, is manufactured primarily for use on public streets, roads and highways, and is required to have a license tag under Section 27-19-1 et seq., for operation on public streets, roads and highways.
- (2) (a) There is imposed an annual tax on each electric vehicle, which shall be in addition to any other taxes for which the vehicle is liable. The tax shall be paid to the county tax collector at the same time and in the same manner as the annual highway privilege tax is paid. The amount of the tax shall be One Hundred Fifty Dollars (\$150.00).
- (4) The tax collector shall remit the proceeds of the tax collected under this section to the Department of Revenue, and the department shall apportion the proceeds of the tax among the various purposes specified in Section 27-5-101 for gasoline and diesel fuel taxes in the same proportion that those taxes were apportioned for those purposes during the previous state fiscal year and such funds shall be used solely for the repair and maintenance of roads, streets and bridges.
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Questions?

Thank you for attending!

Harry Lee James, PE
State Aid Engineer