

By: Representative Morgan

To: Local and Private
Legislation; Ways and Means

HOUSE BILL NO. 947

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF MARION
2 COUNTY, MISSISSIPPI, TO IMPOSE AN EXCISE TAX IN AN AMOUNT NOT TO
3 EXCEED FIVE CENTS PER GALLON UPON THE RETAIL SALE OF GASOLINE AND
4 DIESEL FUEL FOR MOTOR VEHICLES IN THE COUNTY; TO PROVIDE THAT
5 BEFORE THE TAX MAY BE IMPOSED, THE BOARD OF SUPERVISORS SHALL
6 ADOPT A RESOLUTION DECLARING ITS INTENTION TO LEVY THE TAX AND
7 CALLING FOR AN ELECTION TO BE HELD ON THE QUESTION; TO REQUIRE THE
8 BOARD OF SUPERVISORS TO PUBLISH NOTICE OF THE ELECTION; TO PROVIDE
9 THAT THE TAX MUST BE APPROVED BY A MAJORITY OF THE QUALIFIED
10 ELECTORS WHO VOTE IN THE ELECTION BEFORE THE COUNTY MAY LEVY AND
11 COLLECT THE TAX; TO PROVIDE THAT THE TAX SHALL BE COLLECTED BY THE
12 DEPARTMENT OF REVENUE AND PAID TO THE COUNTY; TO PROVIDE THAT THE
13 PROCEEDS OF THE TAX SHALL BE PLACED INTO A SPECIAL COUNTY FUND
14 APART FROM THE COUNTY GENERAL FUND AND ANY OTHER FUNDS OF THE
15 COUNTY, AND SHALL BE EXPENDED BY THE COUNTY SOLELY FOR THE REPAIR,
16 MAINTENANCE AND/OR IMPROVEMENT OF ROADS IN THE COUNTY; AND FOR
17 RELATED PURPOSES.

18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

19 **SECTION 1.** (1) The Board of Supervisors of Marion County,
20 Mississippi, is authorized and empowered, in its discretion to
21 impose an excise tax in an amount not to exceed Five Cents (5¢)
22 per gallon, in addition to any such tax levied and collected by
23 the state in the county, upon retail sales of gasoline and diesel
24 fuel for motor vehicles in the county.



25 (2) (a) Before the tax authorized under this section may be
26 imposed, the board of supervisors shall adopt a resolution
27 declaring its intention to levy the tax, setting the date upon
28 which the tax will become effective, calling for an election to be
29 held on the question and setting the date of the election.

30 (b) Notice of the election shall be published once each
31 week for at least three (3) consecutive weeks in a newspaper
32 published or having a general circulation in the county, with the
33 first publication of the notice to be made not less than
34 twenty-one (21) days before the date fixed in the resolution for
35 the election and the last publication to be made not more than
36 seven (7) days before the election. At the election, all
37 qualified electors of the county may vote. The ballots used at
38 the election shall have printed thereon a brief description of the
39 tax, the amount of the tax levy, and the words "FOR THE MOTOR
40 VEHICLE FUEL TAX" and "AGAINST THE MOTOR VEHICLE FUEL TAX" and the
41 voter shall vote by placing a cross (X) or check mark (✓)
42 opposite his choice on the proposition.

43 (c) When the results of the election have been
44 canvassed by the election commissioners of the county and
45 certified by them to the board of supervisors, it shall be the
46 duty of the board of supervisors to determine and adjudicate
47 whether a majority of the qualified electors who voted in the
48 election voted in favor of the tax. If a majority of the
49 qualified electors who voted in the election voted in favor of the



50 tax, the board of supervisors shall adopt a resolution declaring
51 the levy and collection of the tax provided in this section, and
52 shall set the first day of the second month following the date of
53 that adoption as the effective date of the tax levy. A certified
54 copy of this resolution, together with the result of the election,
55 shall be furnished to the Department of Revenue not less than
56 thirty (30) days before the effective date of the levy.

57 (3) The tax authorized by this section shall be collected by
58 the Department of Revenue, shall be accounted for separately from
59 the amount of fuel tax collected for the state in the county and
60 shall be paid to the county. The Department of Revenue may retain
61 one percent (1%) of the proceeds of that tax for the purpose of
62 defraying the costs incurred by the department in the collection
63 of the tax. Payments to the county shall be made by the
64 Department of Revenue on or before the fifteenth day of the month
65 following the month in which the tax was collected.

66 (4) The proceeds of the tax authorized by this section shall
67 be placed into a special county fund apart from the county
68 general fund and any other funds of the county, and shall be
69 expended by the county solely for the repair, maintenance and/or
70 improvement of roads in the county.

71 (5) All provisions of the Mississippi Sales Tax Law
72 applicable to filing of returns, discounts to the taxpayer,
73 remittances to the Department of Revenue, enforced collection,
74 rights of taxpayers, recovery of improper taxes, refunds of



75 overpaid taxes or other provisions of law providing for imposition
76 and collection of the state sales tax shall apply to the tax
77 authorized by this section, except where there is a conflict, in
78 which case the provisions of this section shall control. Any
79 damages, penalties or interest collected for the nonpayment of
80 taxes imposed under this section, or for noncompliance with the
81 provisions of this section, shall be paid to the county on the
82 same basis and in the same manner as the tax proceeds. Any
83 overpayment of tax for any reason that has been disbursed to the
84 county or any payment of the tax to the county in error may be
85 adjusted by the Department of Revenue on any later payment to the
86 county under the provisions of the Mississippi Sales Tax Law. The
87 Department of Revenue may, from time to time, make such rules and
88 regulations not inconsistent with this section as may be deemed
89 necessary to carry out the provisions of this section, and such
90 rules and regulations shall have the full force and effect of law.

91 **SECTION 2.** This act shall take effect and be in force from
92 and after its passage.

