

STATE SUMMARY OF COUNTY TRANSPORTATION FUNDING AND FINANCE

MISSISSIPPI COUNTIES

FUNDING SOURCES FOR COUNTY TRANSPORTATION PROJECTS

From State Funds:

- Counties receive a portion of the revenues from the state's general sales taxes and taxes on the rental and sales of motor vehicles. These revenues are channeled to counties through the Motor Vehicle Ad Valorem Tax Reduction Fund in order to offset the county's loss of revenue from ad valorem tax credits given for motor vehicles.
- Certain counties receive a portion of the proceeds from a state excise tax on motor fuel that is distributed through the State Aid Road Fund for road projects in part according to the number of rural roads and the size of the rural population.
- The state Local System Bridge Program (LSBP) was signed into law February 15, 2013 providing an appropriation for \$20 million for the Local System Bridges for the year 2013 through June 2014. LSRP allows the counties to use up to 25 percent of their allocated State Aid funds to address the problem of sub-standard roads not eligible for the original State Aid Road Program.

COUNTIES FACE THE FOLLOWING CHALLENGES IN FUNDING AND FINANCING TRANSPORTATION PROJECTS

- The Mississippi Department of Transportation (MDOT) is passing on maintenance responsibilities of roads that were originally constructed as state highways to counties. Senate Bill 2570 seeks to clarify jurisdiction of county roads originally constructed as state highways and would provide the county board of supervisors the legal ability to reject maintenance of a state highways issued to them by MDOT.

Share of County Owned Road Miles Out of Public Roads Statewide	69%
Share of County Owned Bridges Out of Public Bridges Statewide	58%
Share of Structurally Deficient Bridges Out of County Owned Bridges	20%

COUNTY FINANCIAL AUTHORITY

	County Authority	Limitations
Levy Property Taxes	X	Total property tax revenues may not increase by more than 10% each year. Specific property taxes for roads and bridges may not be greater than 110% of the 3 years preceding.
Levy Personal Property Taxes	X	Counties may levy personal property taxes on motor vehicles at a rate of 30%.
Levy Local Option Sales Taxes		
Levy a Local Gas Tax		
Charge a Motor Vehicle License or Registration Fee		
Form Special Districts for Transportation		