

## Modernization Expenditure Report for Counties

COUNTY \_\_\_\_\_ FISCAL YEAR END \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_ CONTACT NUMBER \_\_\_\_\_

Counties are eligible to receive funds twice during each year with payments made in July and January pursuant to Miss. Code Ann. § 27-67-35. The funds are to assist counties in this state in paying costs associated with the repair, maintenance and/or construction of roads, streets and bridges in counties.

The maximum amount of funds that may be distributed to the county each year shall not exceed the amount of funds expended by the county during the previous county fiscal year for the repair, maintenance, and/or construction of roads, streets and bridges in the county. Proceeds of bonds used to pay costs associated with the repair, maintenance and/or construction of roads, streets and bridges shall not be considered when determining the amount of county funds expended by the county during the previous county fiscal year.

**ENTER BELOW 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 2025.**

**NOTE: Any county failing to submit this completed form by May 15, 2026, will forfeit the July 2026 distribution of funds.**

Total expenditure for the prior fiscal year ending in 2025 \$ \_\_\_\_\_

Instructions:  
E-mail form by May 15 to:  
[sales@dor.ms.gov](mailto:sales@dor.ms.gov)  
Mississippi Department of Revenue  
Sales and Use Tax Bureau  
601-923-7015