

By: Representatives West, Ketchings, Green
(96th)

To: Local and Private
Legislation; Ways and
Means

HOUSE BILL NO. 1696

1 AN ACT TO AMEND CHAPTER 972, LOCAL AND PRIVATE LAWS OF 1994,
2 TO REVISE THE FEE IMPOSED BY THE BOARD OF SUPERVISORS OF ADAMS
3 COUNTY ON THE GROSS REVENUE OF GAMING VESSELS DOCKED IN THE
4 COUNTY; AND FOR RELATED PURPOSES.

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

6 SECTION 1. Chapter 972, Local and Private Laws of 1994, is
7 amended as follows:

8 Section 1. The Board of Supervisors of Adams County may
9 require that every vessel, as defined in Section 27-109-1,
10 Mississippi Code of 1972, that docks in Adams County outside of
11 the corporate limits of the City of Natchez, as such limits
12 existed on December 31, 1993, and on which legal gaming is
13 conducted, pay a fee of up to but not exceeding three and
14 two-tenths percent (3.2%) of the gross revenue of such vessel per
15 calendar month.

16 If the amount of fees required to be reported and paid
17 pursuant to this section is later determined to be greater or less
18 than the amount actually reported and paid by the vessel, the
19 Chairman of the State Tax Commission shall:

20 (a) Assess and collect the additional license fees
21 determined to be due, with interest thereon until paid; or

22 (b) Advise the board of supervisors to refund any
23 overpayment, with interest thereon, to the vessel. Interest must
24 be computed, until paid, at the rate of one percent (1%) per month
25 from the first day of the first month following either the due
26 date of the additional fee or the date of overpayment.

27 The State Tax Commission shall calculate, collect and enforce

28 the collection of such fee as provided for the calculation,
29 collection and enforcement of the license fee under Section
30 75-76-177, Mississippi Code of 1972. Not less than thirty (30)
31 days before the effective date of the fee, the board of
32 supervisors shall furnish the State Tax Commission a certified
33 copy of the ordinance enacting the fee and establishing the
34 effective date, which shall be the first day of any month.
35 Seventy-five percent (75%) of the avails of such fee are allocated
36 to Adams County, and twenty-five percent (25%) of the avails of
37 such fee are allocated to the City of Natchez. The State Tax
38 Commission shall send the avails of such fee to the county and
39 municipality on or before the tenth day of each month following
40 the month in which the fee was collected. Such monies shall be
41 deposited into the general fund of the county and the general fund
42 of the municipality. Such monies shall be expended by the county
43 as follows: (a) for the construction, operation and maintenance
44 of infrastructure relating to roads, rights-of-way,
45 transportation, parking facilities, access, utilities, lighting,
46 traffic and safety devices, and related purposes; (b) for the
47 promotion of tourism, including, but not limited to, advertising
48 and construction of meeting and conference facilities; (c) for
49 fire protection, security and law enforcement equipment and
50 personnel related to gaming; and (d) for any other use as may be
51 determined by the board of supervisors. The board of supervisors
52 may allocate up to ten percent (10%) of such monies to fund budget
53 requests made by the Natchez-Adams School District.

54 Section 2. The fee authorized in Section 1 of this act is in
55 addition to the license fee authorized in Section 75-76-195,
56 Mississippi Code of 1972.

57 Section 3. Any vessel on which legal gaming is conducted
58 during the time that such vessel is docked in Adams County outside
59 the corporate limits of the City of Natchez is subject to zoning
60 regulations imposed by the board of supervisors to promote the

61 health and safety of the community, and the Mississippi Gaming
62 Commission may conduct inspections of such vessel to ensure
63 compliance with those regulations.

64 Section 4. This act shall take effect and be in force from
65 and after its passage.

66 SECTION 2. This act shall take effect and be in force from
67 and after its passage.