

By: Representatives Henderson (9th), Miller To: Local and Private
Legislation; Ways and
Means

HOUSE BILL NO. 1720

1 AN ACT TO AMEND CHAPTER 866, LOCAL AND PRIVATE LAWS OF 1992,
2 AS LAST AMENDED BY CHAPTER 948, LOCAL AND PRIVATE LAWS OF 1998, TO
3 REVISE THE PURPOSES FOR WHICH COUNTY GAMING REVENUE MAY BE
4 EXPENDED BY TUNICA COUNTY; AND FOR RELATED PURPOSES.

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

6 SECTION 1. Chapter 866, Local and Private Laws of 1992, as
7 amended by Chapter 952, Local and Private Laws of 1993, as amended
8 by Chapter 945, Local and Private Laws of 1994, as amended by
9 Chapter 942, Local and Private Laws of 1995, as amended by Chapter
10 919, Local and Private Laws of 1997, as amended by Chapter 948,
11 Local and Private Laws of 1998, is amended as follows:

12 Section 1. The Board of Supervisors of Tunica County,
13 Mississippi, is authorized to impose a fee in an amount not to
14 exceed three and two-tenths percent (3.2%) of the gross gaming
15 revenue of a gaming vessel per calendar month, on any vessel
16 docked on Buck Lake, Mhoon Landing or on any other navigable
17 waters that have been zoned for gaming by the Tunica County Board
18 of Supervisors as defined in Section 27-109-1, Mississippi Code of
19 1972, which is located in or which is contiguous to Tunica County.

20 If the amount of fees required to be reported and paid
21 pursuant to this section is later determined to be greater or less
22 than the amount actually reported and paid by the vessel, the
23 Chairman of the State Tax Commission shall:

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

26 (b) Advise the governing authority to refund any
27 overpayment, with interest thereon, to the vessel. Interest must

28 be computed, until paid, at the rate of one percent (1%) per month
29 from the first day of the first month following either the due
30 date of the additional fee or the date of overpayment.

31 The State Tax Commission shall calculate, collect and enforce
32 the collection of the fee as provided for the calculation,
33 collection and enforcement of the license fee under Section
34 75-76-177, Mississippi Code of 1972. Not less than thirty (30)
35 days before the effective date of the fee, the board of
36 supervisors shall furnish the State Tax Commission a certified
37 copy of the resolution enacting the fee and establishing the
38 effective date, which shall be the first day of any month. The
39 proceeds of such tax shall be paid to Tunica County on or before
40 the tenth day of the month following the month in which collected.

41 Such monies shall be deposited into the county treasury. Such
42 monies shall be expended by the county as follows: twenty-six
43 percent (26%) shall be deposited in the county general road fund
44 and may be expended for any of the purposes for which monies in
45 the general road fund of the county may be expended; fifty percent
46 (50%) shall be deposited into a special fund in the county
47 treasury and may be expended for the construction, support, or
48 maintenance of roads and bridges, public or nonprofit water and
49 sewer systems, public or nonprofit airports, public or nonprofit
50 convention centers, storm water drainage and flood prevention,
51 public recreation uses, public buildings, public education
52 facilities, medical facilities and public transportation systems;
53 provided, however, that no funds shall be expended on projects
54 related to the sale or distribution of gas or electricity; twelve
55 percent (12%) shall be expended for educational purposes in Tunica
56 County; ten percent (10%) shall be paid to the Town of Tunica for
57 deposit into the general fund of the municipality for expenditure
58 for the purposes of the support, operation or maintenance of fire
59 protection, streets, sidewalks and related structures, libraries,
60 airports, municipal water and sewer systems both within and
61 outside the corporate limits, municipal buildings, parks and
62 recreation, the police department, supervision and finance,
63 advertising and bringing into favorable notice the opportunities,
64 possibilities and resources of the municipality, and debt service

65 as to existing outstanding debt of the municipality as of the
66 effective date of this act; and two percent (2%) shall be expended
67 for educational purposes in Tunica County which shall include and
68 be limited to teacher's salary supplementation and teacher
69 training.

70 The board of supervisors may decrease the fee or increase the
71 fee up to an amount equal to, but not exceeding, three and
72 two-tenths percent (3.2%) of the gross revenue of the vessels
73 annually. The State Tax Commission shall be notified not less
74 than thirty (30) days before the effective date of the change.

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