

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

HOUSE BILL NO. 1720  
(As Sent to Governor)

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.