

By: Senator(s) Dearing

To: Local and Private

SENATE BILL NO. 3228
(As Passed the Senate)

1 AN ACT TO AMEND CHAPTER 972, LOCAL AND PRIVATE LAWS OF 1994,
2 TO AUTHORIZE THE BOARD OF SUPERVISORS OF ADAMS COUNTY TO IMPOSE
3 FEES ON THE GROSS REVENUE OF GAMING VESSELS WHICH DOCK IN THE
4 COUNTY IN AN AMOUNT LESS THAN THE 3.2% REQUIRED BY CURRENT LAW;
5 AND FOR RELATED PURPOSES.

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

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

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

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

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

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

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

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

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

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

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

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