

By: Representative Fleming

To: Ways and Means

HOUSE BILL NO. 253

1 AN ACT TO AMEND SECTIONS 75-76-129 AND 75-76-177, MISSISSIPPI
2 CODE OF 1972, TO IMPOSE AN ADDITIONAL FEE ON THE GROSS REVENUE OF
3 GAMING LICENSEES; TO PROVIDE THAT A PORTION OF THE REVENUE
4 COLLECTED FROM SUCH ADDITIONAL FEE SHALL BE DEPOSITED INTO THE
5 DISASTER ASSISTANCE TRUST FUND; TO PROVIDE THAT A PORTION OF THE
6 REVENUE COLLECTED FROM SUCH ADDITIONAL FEE SHALL BE DEPOSITED INTO
7 A SPECIAL FUND TO BE DISTRIBUTED EQUALLY AMONG THE PORTS IN THIS
8 STATE; TO AMEND SECTION 33-15-307, MISSISSIPPI CODE OF 1972, IN
9 CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

11 SECTION 1. Section 75-76-129, Mississippi Code of 1972, is
12 amended as follows:

13 **[Through June 30, 2012, this section shall read as follows:]**

14 75-76-129. On or before the last day of each month all
15 taxes, fees, interest, penalties, damages, fines or other monies
16 collected by the State Tax Commission during that month under the
17 provisions of this chapter, with the exception of (a) the local
18 government fees imposed under Section 75-76-195, * * * (b) an
19 amount equal to Three Million Dollars (\$3,000,000.00) of the
20 revenue collected pursuant to the fee imposed under Section
21 75-76-177(1)(c), or an amount equal to twenty-five percent (25%)
22 of the revenue collected pursuant to the fee imposed under Section
23 75-76-177(1)(c), whichever is the greater amount, and (c) the
24 revenue collected pursuant to the fee imposed under Section
25 75-76-177(2), shall be paid by the State Tax Commission to the
26 State Treasurer to be deposited in the State General Fund. The
27 local government fees shall be distributed by the State Tax
28 Commission pursuant to Section 75-76-197. An amount equal to
29 Three Million Dollars (\$3,000,000.00) of the revenue collected
30 during that month pursuant to the fee imposed under Section



31 75-76-177(1)(c) shall be deposited by the State Tax Commission
32 into the bond sinking fund created in Section 65-39-3. The
33 revenue collected during that month pursuant to the fee imposed
34 under Section 75-76-177(1)(c) that is in excess of Three Million
35 Dollars (\$3,000,000.00), but is less than twenty-five percent
36 (25%) of the amount of revenue collected during that month, shall
37 be deposited into the State Highway Fund to be used exclusively
38 for the reconstruction and maintenance of highways of the State of
39 Mississippi. One-half (1/2) of the revenue collected pursuant to
40 the fee imposed under Section 75-76-177(2) shall be deposited by
41 the State Tax Commission into the Disaster Assistance Trust Fund
42 created in Section 33-15-307. One-half (1/2) of the revenue
43 collected pursuant to the fee imposed under Section 75-76-177(2)
44 shall be deposited by the State Tax Commission into the special
45 fund created in Section 3 of House Bill No. , 2001 Regular
46 Session.

47 **[From and after July 1, 2012, this section shall read as**
48 **follows:]**

49 75-76-129. On or before the last day of each month, all
50 taxes, fees, interest, penalties, damages, fines or other monies
51 collected by the State Tax Commission during that month under the
52 provisions of this chapter, with the exception (a) of the local
53 government fees imposed under Section 75-76-195, and (b) the
54 revenue collected pursuant to the fee imposed under Section
55 75-76-177(2), shall be paid by the State Tax Commission to the
56 State Treasurer to be deposited in the State General Fund. The
57 local government fees shall be distributed by the State Tax
58 Commission pursuant to Section 75-76-197. One-half (1/2) of the
59 revenue collected pursuant to the fee imposed under Section
60 75-76-177(2) shall be deposited by the State Tax Commission into
61 the Disaster Assistance Trust Fund created in Section 33-15-307.
62 One-half (1/2) of the revenue collected pursuant to the fee
63 imposed under Section 75-76-177(2) shall be deposited by the State



64 Tax Commission into the special fund created in Section 3 of House
65 Bill No. _____, 2001 Regular Session.

66 SECTION 2. Section 75-76-177, Mississippi Code of 1972, is
67 amended as follows:

68 75-76-177. (1) From and after August 1, 1990, there is
69 hereby imposed and levied on each gaming licensee a license fee
70 based upon all the gross revenue of the licensee as follows:

71 (a) Four percent (4%) of all the gross revenue of the
72 licensee which does not exceed Fifty Thousand Dollars (\$50,000.00)
73 per calendar month;

74 (b) Six percent (6%) of all the gross revenue of the
75 licensee which exceeds Fifty Thousand Dollars (\$50,000.00) per
76 calendar month and does not exceed One Hundred Thirty-four
77 Thousand Dollars (\$134,000.00) per calendar month; and

78 (c) Eight percent (8%) of all the gross revenue of the
79 licensee which exceeds One Hundred Thirty-four Thousand Dollars
80 (\$134,000.00) per calendar month.

81 (2) From and after July 1, 2001, there is imposed and levied
82 on each gaming licensee an additional license fee of two percent
83 (2%) of all of the gross revenue of the licensee per calendar
84 month. The license fee imposed and levied under this subsection
85 (2) shall be in addition to the license fee imposed and levied
86 under subsection (1) of this section.

87 (3) All revenue received from any game or gaming device
88 which is leased for operation on the premises of the
89 licensee-owner to a person other than the owner thereof or which
90 is located in an area or space on such premises which is leased by
91 the licensee-owner to any such person, must be attributed to the
92 owner for the purposes of this section and be counted as part of
93 the gross revenue of the owner. The lessee is liable to the owner
94 for his proportionate share of such license fees.

95 (4) If the amount of license fees required to be reported
96 and paid pursuant to this section is later determined to be



97 greater or less than the amount actually reported and paid by the
98 licensee, the Chairman of the State Tax Commission shall:

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

101 (b) Refund any overpayment, with interest thereon, to
102 the licensee.

103 Interest must be computed, until paid, at the rate of one
104 percent (1%) per month from the first day of the first month
105 following either the due date of the additional license fees or
106 the date of overpayment.

107 (5) Failure to pay the fees provided for in this section
108 when they are due for continuation of a license shall be deemed a
109 surrender of the license.

110 SECTION 3. There is created in the State Treasury a special
111 fund. The fund shall consist of such monies deposited therein as
112 provided under Section 75-76-129. Monies in the fund shall be
113 allocated and distributed, upon appropriation by the Legislature,
114 equally among all of the ports in this state. Unexpended amounts
115 remaining in the fund at the end of a fiscal year shall not lapse
116 into the State General Fund, and any interest earned or investment
117 earnings on amounts in the fund shall be deposited to the credit
118 of the fund.

119 SECTION 4. Section 33-15-307, Mississippi Code of 1972, is
120 amended as follows:

121 33-15-307. (1) The provisions of this article shall be
122 invoked only pursuant to a state of emergency declared by the
123 Governor or an emergency or major disaster declared by the
124 President, or pursuant to an executive order of the Governor, or
125 administrative order of the director, in order to provide state or
126 local government resources and personnel in compliance with the
127 provisions of the Emergency Management Assistance Compact, Section
128 45-18-1 et seq, or in nondeclared times for administrative and
129 training costs associated with state disaster response and



130 recovery programs. Each declaration shall cite the cause for the
131 declaration and define the area eligible for assistance and the
132 type of assistance to be provided.

133 (2) The Disaster Assistance Trust Fund is created as a
134 special fund in the State Treasury into which shall be paid any
135 funds appropriated by the Legislature for disaster assistance, any
136 funds transferred from the Working Cash-Stabilization Reserve Fund
137 as provided under subsection (5) of this section, any income from
138 investment of the funds in the trust fund, funds deposited under
139 Section 75-76-129, and federal reimbursement for administrative
140 costs for management of the Individual and Family Grant Program,
141 the Public Assistance Program, the Hazard Mitigation Program and
142 Disaster Reservist Program.

143 (3) Income from investment of the funds in the trust fund,
144 and all other funds deposited therein pursuant to law, shall be
145 available for expenditure, transfer and allocation pursuant to
146 this article.

147 (4) The Disaster Assistance Trust Fund shall be used only
148 for the following purposes:

149 (a) The state's portion of the cost share for public
150 assistance under a major disaster declaration.

151 (b) The state's cost share of the Individual and Family
152 Grant (IFG) Program under the provisions of Section 43-41-1 et
153 seq.

154 (c) Administrative costs for managing the IFG Program.

155 (d) Administrative costs for managing the Public
156 Assistance Program.

157 (e) The Temporary Housing Program under provisions of
158 Section 43-41-301 et seq.

159 (f) Out-of-pocket expenses, including travel, per diem,
160 overtime and other similar expenses, of state or local agencies
161 when so tasked by the Governor or the director for emergency
162 response under the provisions of Section 33-15-11(b)(7) and



163 current executive orders. This includes actual emergency response
164 and recovery activities, and applies to mobilization and
165 deployment of state or local agencies to another state under the
166 provisions of the Emergency Management Assistance Compact.

167 (g) Costs incurred as a result of state active duty for
168 the Mississippi National Guard when so tasked by the Governor to
169 provide support to other agencies and local governments in a major
170 disaster or emergency situation, or when tasked by the Governor to
171 provide support to another state under the provisions of the
172 Emergency Management Assistance Compact.

173 (h) The state's portion of the cost share for hazard
174 mitigation under a major disaster declaration.

175 (i) Administrative costs of the Hazard Mitigation
176 Program.

177 (j) Costs incurred as a result of the implementation of
178 the Disaster Reservist Program under a major disaster declaration.

179 (k) Administrative costs of the Disaster Reservist
180 Program.

181 (5) Whenever the director determines that funds are
182 immediately needed in the Disaster Assistance Trust Fund to
183 provide for disaster assistance under this article, he shall
184 notify the Executive Director of the Department of Finance and
185 Administration of his determination and shall requisition the
186 amount of funds from the Working Cash-Stabilization Fund that are
187 needed in the trust fund, which shall be subject to the
188 limitations set forth below in this subsection. At the same time
189 he makes the requisition, the director shall notify the Lieutenant
190 Governor, the Speaker of the House of Representatives and the
191 respective Chairmen of the Senate Appropriations Committee, the
192 Senate Finance Committee, the House Appropriations Committee and
193 the House Ways and Means Committee of his determination of the
194 need for the funds and the amount that he has requisitioned. Upon
195 receipt of such a requisition from the director, the Executive



196 Director of the Department of Finance and Administration shall
197 ascertain if the amount requisitioned is available in the Working
198 Cash-Stabilization Reserve Fund and is within the limitations set
199 forth below in this subsection and, if it is, he shall transfer
200 that amount from the Working Cash-Stabilization Reserve Fund to
201 the trust fund. If the amount requisitioned is more than the
202 amount available in the Working Cash-Stabilization Fund or above
203 the limitations set forth below in this subsection, the executive
204 director shall transfer the amount that is available within the
205 limitations. The maximum amount that may be transferred from the
206 Working Cash-Stabilization Reserve Fund to the trust fund for any
207 one (1) disaster occurrence shall be Five Hundred Thousand Dollars
208 (\$500,000.00) and the maximum amount that may be transferred
209 during any fiscal year shall be One Million Dollars
210 (\$1,000,000.00).

211 (6) Unexpended state funds in the Disaster Assistance Trust
212 Fund at the end of a fiscal year shall not lapse into the State
213 General Fund but shall remain in the trust fund for use under this
214 article for as long as the funds are needed for the particular
215 purpose for which they were appropriated or transferred into the
216 trust fund. After any state funds in the trust fund are no longer
217 needed for the particular purpose for which they were appropriated
218 or transferred into the trust fund, the director may use those
219 funds for any other purpose under this article for which they
220 currently are needed and for which other funds are not available.
221 If there is no current need for such funds for any purpose under
222 this article, the funds and the income earned from the investment
223 of the funds shall be transferred back to the particular fund or
224 funds in the State Treasury from which they were appropriated or
225 transferred into the trust fund, upon certification of the
226 director to the Executive Director of the Department of Finance
227 and Administration that the funds are not currently needed.



228 SECTION 5. This act shall take effect and be in force from
229 and after July 1, 2001.

