HOUSE BILL NO. 253

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

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

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

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

75-76-129. On or before the last day of each month all taxes, fees, interest, penalties, damages, fines or other monies collected by the State Tax Commission during that month under the provisions of this chapter, with the exception of (a) the local government fees imposed under Section 75-76-195, * * * (b) an amount equal to Three Million Dollars ($3,000,000.00) of the revenue collected pursuant to the fee imposed under Section 75-76-177(1)(c), or an amount equal to twenty-five percent (25%) of the revenue collected pursuant to the fee imposed under Section 75-76-177(1)(c), whichever is the greater amount, and (c) the revenue collected pursuant to the fee imposed under Section 75-76-177(2), shall be paid by the State Tax Commission to the State Treasurer to be deposited in the State General Fund. The local government fees shall be distributed by the State Tax Commission pursuant to Section 75-76-197. An amount equal to Three Million Dollars ($3,000,000.00) of the revenue collected during that month pursuant to the fee imposed under Section 75-76-129 shall be deposited into the Disaster Assistance Trust Fund. A portion of the revenue collected from such additional fee shall be deposited into a special fund to be distributed equally among the ports in this state. A portion of the revenue collected from such additional fee shall be deposited into the Disaster Assistance Trust Fund.

SECTION 2. This act shall take effect on January 1, 2002.
75-76-177(1)(c) shall be deposited by the State Tax Commission into the bond sinking fund created in Section 65-39-3. The revenue collected during that month pursuant to the fee imposed under Section 75-76-177(1)(c) that is in excess of Three Million Dollars ($3,000,000.00), but is less than twenty-five percent (25%) of the amount of revenue collected during that month, shall be deposited into the State Highway Fund to be used exclusively for the reconstruction and maintenance of highways of the State of Mississippi. One-half (1/2) of the revenue collected pursuant to the fee imposed under Section 75-76-177(2) shall be deposited by the State Tax Commission into the Disaster Assistance Trust Fund created in Section 33-15-307. One-half (1/2) of the revenue collected pursuant to the fee imposed under Section 75-76-177(2) shall be deposited by the State Tax Commission into the special fund created in Section 3 of House Bill No. ___, 2001 Regular Session.

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

75-76-129. On or before the last day of each month, all taxes, fees, interest, penalties, damages, fines or other monies collected by the State Tax Commission during that month under the provisions of this chapter, with the exception (a) of the local government fees imposed under Section 75-76-195, and (b) the revenue collected pursuant to the fee imposed under Section 75-76-177(2), shall be paid by the State Tax Commission to the State Treasurer to be deposited in the State General Fund. The local government fees shall be distributed by the State Tax Commission pursuant to Section 75-76-197. One-half (1/2) of the revenue collected pursuant to the fee imposed under Section 75-76-177(2) shall be deposited by the State Tax Commission into the Disaster Assistance Trust Fund created in Section 33-15-307. One-half (1/2) of the revenue collected pursuant to the fee imposed under Section 75-76-177(2) shall be deposited by the State Commission into the Disaster Assistance Trust Fund created in Section 33-15-307.
Tax Commission into the special fund created in Section 3 of House Bill No., 2001 Regular Session.

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

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

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

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

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

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

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

(4) If the amount of license fees required to be reported and paid pursuant to this section is later determined to be
greater or less than the amount actually reported and paid by the
licensee, the Chairman of the State Tax Commission shall:

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

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

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

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

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

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

33-15-307. (1) The provisions of this article shall be
invoked only pursuant to a state of emergency declared by the
Governor or an emergency or major disaster declared by the
President, or pursuant to an executive order of the Governor, or
administrative order of the director, in order to provide state or
local government resources and personnel in compliance with the
provisions of the Emergency Management Assistance Compact, Section
45-18-1 et seq, or in nondeclared times for administrative and
training costs associated with state disaster response and
recovery programs. Each declaration shall cite the cause for the
declaration and define the area eligible for assistance and the
type of assistance to be provided.

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

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

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

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

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

(c) Administrative costs for managing the IFG Program.

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

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

(f) Out-of-pocket expenses, including travel, per diem,
overtime and other similar expenses, of state or local agencies
when so tasked by the Governor or the director for emergency
response under the provisions of Section 33-15-11(b)(7) and
current executive orders. This includes actual emergency response and recovery activities, and applies to mobilization and deployment of state or local agencies to another state under the provisions of the Emergency Management Assistance Compact.

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

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

(i) Administrative costs of the Hazard Mitigation Program.

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

(k) Administrative costs of the Disaster Reservist Program.

(5) Whenever the director determines that funds are immediately needed in the Disaster Assistance Trust Fund to provide for disaster assistance under this article, he shall notify the Executive Director of the Department of Finance and Administration of his determination and shall requisition the amount of funds from the Working Cash-Stabilization Fund that are needed in the trust fund, which shall be subject to the limitations set forth below in this subsection. At the same time he makes the requisition, the director shall notify the Lieutenant Governor, the Speaker of the House of Representatives and the respective Chairmen of the Senate Appropriations Committee, the Senate Finance Committee, the House Appropriations Committee and the House Ways and Means Committee of his determination of the need for the funds and the amount that he has requisitioned. Upon receipt of such a requisition from the director, the Executive
Director of the Department of Finance and Administration shall ascertain if the amount requisitioned is available in the Working Cash-Stabilization Reserve Fund and is within the limitations set forth below in this subsection and, if it is, he shall transfer that amount from the Working Cash-Stabilization Reserve Fund to the trust fund. If the amount requisitioned is more than the amount available in the Working Cash-Stabilization Reserve Fund or above the limitations set forth below in this subsection, the executive director shall transfer the amount that is available within the limitations. The maximum amount that may be transferred from the Working Cash-Stabilization Reserve Fund to the trust fund for any one (1) disaster occurrence shall be Five Hundred Thousand Dollars ($500,000.00) and the maximum amount that may be transferred during any fiscal year shall be One Million Dollars ($1,000,000.00).

(6) Unexpended state funds in the Disaster Assistance Trust Fund at the end of a fiscal year shall not lapse into the State General Fund but shall remain in the trust fund for use under this article for as long as the funds are needed for the particular purpose for which they were appropriated or transferred into the trust fund. After any state funds in the trust fund are no longer needed for the particular purpose for which they were appropriated or transferred into the trust fund, the director may use those funds for any other purpose under this article for which they currently are needed and for which other funds are not available. If there is no current need for such funds for any purpose under this article, the funds and the income earned from the investment of the funds shall be transferred back to the particular fund or funds in the State Treasury from which they were appropriated or transferred into the trust fund, upon certification of the director to the Executive Director of the Department of Finance and Administration that the funds are not currently needed.
SECTION 5. This act shall take effect and be in force from and after July 1, 2001.