

By: Representatives Henderson, Mayo

To: Local and Private
Legislation; Ways and Means

HOUSE BILL NO. 1694

1 AN ACT TO AMEND CHAPTER 866, LOCAL AND PRIVATE LAWS OF 1992,
2 AS LAST AMENDED BY CHAPTER 1034, LOCAL AND PRIVATE LAWS OF 1999,
3 TO 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, as amended by Chapter 1034, Laws
12 of 1999, is amended as follows:

13 Section 1. The Board of Supervisors of Tunica County,
14 Mississippi, is authorized to impose a fee in an amount not to
15 exceed three and two-tenths percent (3.2%) of the gross gaming
16 revenue of a gaming vessel per calendar month, on any vessel
17 docked on Buck Lake, Mhoon Landing or on any other navigable
18 waters that have been zoned for gaming by the Tunica County Board
19 of Supervisors as defined in Section 27-109-1, Mississippi Code of
20 1972, which is located in or which is contiguous to Tunica County.

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

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

27 (b) Advise the governing authority to refund any
28 overpayment, with interest thereon, to the vessel. Interest must
29 be computed, until paid, at the rate of one percent (1%) per month
30 from the first day of the first month following either the due
31 date of the additional fee or the date of overpayment.

32 The State Tax Commission shall calculate, collect and enforce
33 the collection of the fee as provided for the calculation,
34 collection and enforcement of the license fee under Section
35 75-76-177, Mississippi Code of 1972. Not less than thirty (30)
36 days before the effective date of the fee, the board of
37 supervisors shall furnish the State Tax Commission a certified
38 copy of the resolution enacting the fee and establishing the
39 effective date, which shall be the first day of any month. The
40 proceeds of such tax shall be paid to Tunica County on or before
41 the tenth day of the month following the month in which collected.
42 Such monies shall be deposited into the county treasury. Such
43 monies shall be expended by the county as follows: twelve percent
44 (12%) shall be deposited in the county general road fund and may
45 be expended for any of the purposes for which monies in the
46 general road fund of the county may be expended; fourteen percent
47 (14%) shall be deposited into the county general fund and may be
48 expended for any of the purposes for which monies in the general
49 fund of the county may be expended; fifty percent (50%) shall be
50 deposited into a special fund in the county treasury and may be
51 expended for the construction, support, or maintenance of roads
52 and bridges, public or nonprofit water and sewer systems, public
53 or nonprofit airports, public or nonprofit convention centers,
54 storm water drainage and flood prevention, public recreation uses,
55 public buildings, public education facilities, medical facilities
56 and public transportation systems; provided, however, that no
57 funds shall be expended on projects related to the sale or
58 distribution of gas or electricity; twelve percent (12%) shall be
59 expended for educational purposes in Tunica County; ten percent

60 (10%) shall be paid to the Town of Tunica for deposit into the
61 general fund of the municipality for expenditure for the purposes
62 of the support, operation or maintenance of fire protection,
63 streets, sidewalks and related structures, libraries, airports,
64 municipal water and sewer systems both within and outside the
65 corporate limits, municipal buildings, parks and recreation, the
66 police department, supervision and finance, advertising and
67 bringing into favorable notice the opportunities, possibilities
68 and resources of the municipality, and debt service as to existing
69 outstanding debt of the municipality as of the effective date of
70 this act; and two percent (2%) shall be expended for educational
71 purposes in Tunica County which shall include and be limited to
72 teacher's salary supplementation and teacher training.

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

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