

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.