

By: Representative Fleming

To: Ways and Means

HOUSE BILL NO. 232

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 THE REVENUE COLLECTED FROM SUCH
4 ADDITIONAL FEE SHALL BE DEPOSITED INTO THE DISASTER ASSISTANCE
5 TRUST FUND; TO AMEND SECTION 33-15-307, MISSISSIPPI CODE OF 1972,
6 IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

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

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

11 75-76-129. On or before the last day of each month all
12 taxes, fees, interest, penalties, damages, fines or other monies
13 collected by the State Tax Commission during that month under the
14 provisions of this chapter, with the exception of (a) the local
15 government fees imposed under Section 75-76-195, * * * (b) an
16 amount equal to Three Million Dollars (\$3,000,000.00) of the
17 revenue collected pursuant to the fee imposed under Section
18 75-76-177(1)(c), or an amount equal to twenty-five percent (25%)
19 of the revenue collected pursuant to the fee imposed under Section
20 75-76-177(1)(c), whichever is the greater amount, and (c) the
21 revenue collected pursuant to the fee imposed under Section
22 75-76-177(2), shall be paid by the State Tax Commission to the
23 State Treasurer to be deposited in the State General Fund. The
24 local government fees shall be distributed by the State Tax
25 Commission pursuant to Section 75-76-197. An amount equal to
26 Three Million Dollars (\$3,000,000.00) of the revenue collected
27 during that month pursuant to the fee imposed under Section
28 75-76-177(1)(c) shall be deposited by the State Tax Commission
29 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. 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.

[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. 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.

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;



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

67 (c) Eight percent (8%) of all the gross revenue of the
68 licensee which exceeds One Hundred Thirty-four Thousand Dollars
69 (\$134,000.00) per calendar month.

70 (2) From and after July 1, 2002, there is imposed and levied
71 on each gaming licensee an additional license fee of one percent
72 (1%) of all of the gross revenue of the licensee per calendar
73 month. The license fee imposed and levied under this subsection
74 (2) shall be in addition to the license fee imposed and levied
75 under subsection (1) of this section.

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

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

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

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

92 Interest must be computed, until paid, at the rate of one
93 percent (1%) per month from the first day of the first month
94 following either the due date of the additional license fees or
95 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. 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.



161 (1) Costs incurred as a result of the implementation of
162 public assistance, and/or individual assistance, and/or Disaster
163 Reservist Program, and/or hazard mitigation, and/or temporary
164 housing under a Governor's state of emergency.

165 (5) Whenever the director determines that funds are
166 immediately needed in the Disaster Assistance Trust Fund to
167 provide for disaster assistance under this article, he shall
168 notify the Executive Director of the Department of Finance and
169 Administration of his determination and shall requisition the
170 amount of funds from the Working Cash-Stabilization Fund that are
171 needed in the trust fund, which shall be subject to the
172 limitations set forth below in this subsection. At the same time
173 he makes the requisition, the director shall notify the Lieutenant
174 Governor, the Speaker of the House of Representatives and the
175 respective Chairmen of the Senate Appropriations Committee, the
176 Senate Finance Committee, the House Appropriations Committee and
177 the House Ways and Means Committee of his determination of the
178 need for the funds and the amount that he has requisitioned. Upon
179 receipt of such a requisition from the director, the Executive
180 Director of the Department of Finance and Administration shall
181 ascertain if the amount requisitioned is available in the Working
182 Cash-Stabilization Reserve Fund and is within the limitations set
183 forth below in this subsection and, if it is, he shall transfer
184 that amount from the Working Cash-Stabilization Reserve Fund to
185 the trust fund. If the amount requisitioned is more than the
186 amount available in the Working Cash-Stabilization Fund or above
187 the limitations set forth below in this subsection, the executive
188 director shall transfer the amount that is available within the
189 limitations. The maximum amount that may be transferred from the
190 Working Cash-Stabilization Reserve Fund to the trust fund for any
191 one (1) disaster occurrence shall be Five Hundred Thousand Dollars
192 (\$500,000.00) and the maximum amount that may be transferred



193 during any fiscal year shall be One Million Dollars
194 (\$1,000,000.00).

195 (6) Unexpended state funds in the Disaster Assistance Trust
196 Fund at the end of a fiscal year shall not lapse into the State
197 General Fund but shall remain in the trust fund for use under this
198 article for as long as the funds are needed for the particular
199 purpose for which they were appropriated or transferred into the
200 trust fund. After any state funds in the trust fund are no longer
201 needed for the particular purpose for which they were appropriated
202 or transferred into the trust fund, the director may use those
203 funds for any other purpose under this article for which they
204 currently are needed and for which other funds are not available.
205 If there is no current need for such funds for any purpose under
206 this article, the funds and the income earned from the investment
207 of the funds shall be transferred back to the particular fund or
208 funds in the State Treasury from which they were appropriated or
209 transferred into the trust fund, upon certification of the
210 director to the Executive Director of the Department of Finance
211 and Administration that the funds are not currently needed.

212 **SECTION 4.** This act shall take effect and be in force from
213 and after July 1, 2002.

