

By: Representative Warren

To: Ways and Means

HOUSE BILL NO. 810

1 AN ACT TO AMEND SECTIONS 75-76-129 AND 75-76-177, MISSISSIPPI  
 2 CODE OF 1972, TO IMPOSE AN ADDITIONAL LICENSE FEE ON THE GROSS  
 3 REVENUE OF GAMING LICENSEES; TO PROVIDE THAT THE REVENUE COLLECTED  
 4 FROM SUCH ADDITIONAL FEE SHALL BE DEPOSITED INTO THE STATE  
 5 SUPPLEMENTAL DRUG ENFORCEMENT FUND; TO CREATE THE STATE  
 6 SUPPLEMENTAL DRUG ENFORCEMENT FUND; TO PROVIDE THAT MONIES IN SUCH  
 7 FUND SHALL BE USED TO PROVIDE ADDITIONAL FUNDS TO THE MISSISSIPPI  
 8 BUREAU OF NARCOTICS FOR USE IN THE ENFORCEMENT OF THE UNIFORM  
 9 CONTROLLED SUBSTANCES LAW WITH RESPECT TO ILLICIT DRUG TRAFFIC IN  
 10 THE STATE; AND FOR RELATED PURPOSES.

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

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

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

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



32 75-76-177(1)(c) shall be deposited by the State Tax Commission  
33 into the bond sinking fund created in Section 65-39-3. The  
34 revenue collected during that month pursuant to the fee imposed  
35 under Section 75-76-177(1)(c) that is in excess of Three Million  
36 Dollars (\$3,000,000.00), but is less than twenty-five percent  
37 (25%) of the amount of revenue collected during that month, shall  
38 be deposited into the State Highway Fund to be used exclusively  
39 for the reconstruction and maintenance of highways of the State of  
40 Mississippi. The revenue collected pursuant to the fee imposed  
41 under Section 75-76-177(2) shall be deposited by the State Tax  
42 Commission into the State Supplemental Drug Enforcement Fund  
43 created in Section 3 of House Bill No. , 2002 Regular Session.

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

46 75-76-129. On or before the last day of each month, all  
47 taxes, fees, interest, penalties, damages, fines or other monies  
48 collected by the State Tax Commission during that month under the  
49 provisions of this chapter, with the exception of (a) the local  
50 government fees imposed under Section 75-76-195, and (b) the  
51 revenue collected pursuant to the fee imposed under Section  
52 75-76-177(2), shall be paid by the State Tax Commission to the  
53 State Treasurer to be deposited in the State General Fund. The  
54 local government fees shall be distributed by the State Tax  
55 Commission pursuant to Section 75-76-197. The revenue collected  
56 pursuant to the fee imposed under Section 75-76-177(2) shall be  
57 deposited by the State Tax Commission into the State Supplemental  
58 Drug Enforcement Fund created in Section 3 of House Bill No. ,  
59 2002 Regular Session.

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

62 75-76-177. (1) From and after August 1, 1990, there is  
63 hereby imposed and levied on each gaming licensee a license fee  
64 based upon all the gross revenue of the licensee as follows:



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

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

72 (c) Eight percent (8%) of all the gross revenue of the  
73 licensee which exceeds One Hundred Thirty-four Thousand Dollars  
74 (\$134,000.00) per calendar month.

75 (2) From and after July 1, 2002, there is imposed and levied  
76 on each gaming licensee an additional license fee of two percent  
77 (2%) of all of the gross revenue of the licensee per calendar  
78 month. Such license fee shall be in addition to the license fee  
79 imposed and levied under subsection (1) of this section.

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

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

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

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

96 Interest must be computed, until paid, at the rate of one  
97 percent (1%) per month from the first day of the first month



98 following either the due date of the additional license fees or  
99 the date of overpayment.

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

103       **SECTION 3.** There is created in the State Treasury a special  
104 fund to be designated as the "State Supplemental Drug Enforcement  
105 Fund." The fund shall consist of such monies deposited therein as  
106 provided under Section 75-76-129. Monies in the fund shall be  
107 subject to appropriation by the Legislature for the purpose of  
108 providing additional funds to the Mississippi Bureau of Narcotics  
109 for use in the enforcement of the Uniformed Controlled Substances  
110 Law (Sections 41-29-101 through 41-29-187) with respect to illicit  
111 drug traffic in the state. Unexpended amounts remaining in the  
112 fund at the end of a fiscal year shall not lapse into the State  
113 General Fund, and any interest earned or investment earnings on  
114 amounts in the fund shall be deposited to the credit of the fund.

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

