

By: Representative Clark

To: Ways and Means

HOUSE BILL NO. 130

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 EDUCATION SALARY INCREASE FUND; TO CREATE THE STATE
 6 SUPPLEMENTAL EDUCATION SALARY INCREASE FUND; TO PROVIDE THAT
 7 MONIES IN SUCH FUND SHALL BE USED FOR THE PURPOSE OF PROVIDING
 8 ADDITIONAL FUNDS FOR SALARY INCREASES FOR TEACHERS IN GRADES K
 9 THROUGH 12 AND INSTRUCTORS, PROFESSORS AND OTHER INSTRUCTIONAL
 10 PERSONNEL IN COMMUNITY AND JUNIOR COLLEGES AND STATE INSTITUTIONS
 11 OF HIGHER LEARNING; TO PROVIDE THAT FOR THE STATE FISCAL YEAR
 12 BEGINNING JULY 1, 2003, AND ENDING JUNE 30, 2004, AND FOR EACH
 13 STATE FISCAL YEAR THEREAFTER, THE PERCENTAGE OF THE STATE'S
 14 GENERAL FUNDS AVAILABLE FOR APPROPRIATION DURING THE THEN CURRENT
 15 FISCAL YEAR, THAT ARE APPROPRIATED FOR PUBLIC EDUCATION PURPOSES
 16 SHALL NOT BE LESS THAN THE AVERAGE PERCENTAGE OF SUCH FUNDS
 17 APPROPRIATED FOR SUCH PURPOSES FOR THE PRECEDING FIVE FISCAL
 18 YEARS; AND FOR RELATED PURPOSES.

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

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

22 **[Through June 30, 2022, this section shall read as follows:]**

23 75-76-129. On or before the last day of each month all
 24 taxes, fees, interest, penalties, damages, fines or other monies
 25 collected by the State Tax Commission during that month under the
 26 provisions of this chapter, with the exception of (a) the local
 27 government fees imposed under Section 75-76-195, * * * (b) an
 28 amount equal to Three Million Dollars (\$3,000,000.00) of the
 29 revenue collected pursuant to the fee imposed under Section
 30 75-76-177(1)(c), or an amount equal to twenty-five percent (25%)
 31 of the revenue collected pursuant to the fee imposed under Section
 32 75-76-177(1)(c), whichever is the greater amount, and (c) the
 33 revenue collected pursuant to the fee imposed under Section
 34 75-76-177(2), shall be paid by the State Tax Commission to the
 35 State Treasurer to be deposited in the State General Fund. The



36 local government fees shall be distributed by the State Tax
37 Commission pursuant to Section 75-76-197. An amount equal to
38 Three Million Dollars (\$3,000,000.00) of the revenue collected
39 during that month pursuant to the fee imposed under Section
40 75-76-177(1)(c) shall be deposited by the State Tax Commission
41 into the bond sinking fund created in Section 65-39-3. The
42 revenue collected during that month pursuant to the fee imposed
43 under Section 75-76-177(1)(c) that is in excess of Three Million
44 Dollars (\$3,000,000.00), but is less than twenty-five percent
45 (25%) of the amount of revenue collected during that month, shall
46 be deposited into the State Highway Fund to be used exclusively
47 for the reconstruction and maintenance of highways of the State of
48 Mississippi. The revenue collected pursuant to the fee imposed
49 under Section 75-76-177(2) shall be deposited by the State Tax
50 Commission into the State Supplemental Education Salary Increase
51 Fund created in Section 3 of House Bill No. _____, 2003 Regular
52 Session.

53 **[From and after July 1, 2022, this section shall read as**
54 **follows:]**

55 75-76-129. On or before the last day of each month, all
56 taxes, fees, interest, penalties, damages, fines or other monies
57 collected by the State Tax Commission during that month under the
58 provisions of this chapter, with the exception of (a) the local
59 government fees imposed under Section 75-76-195, and (b) the
60 revenue collected pursuant to the fee imposed under Section
61 75-76-177(2), shall be paid by the State Tax Commission to the
62 State Treasurer to be deposited in the State General Fund. The
63 local government fees shall be distributed by the State Tax
64 Commission pursuant to Section 75-76-197. The revenue collected
65 pursuant to the fee imposed under Section 75-76-177(2) shall be
66 deposited by the State Tax Commission into the State Supplemental
67 Education Salary Increase Fund created in Section 3 of House Bill
68 No. _____, 2003 Regular Session.



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

71 75-76-177. (1) From and after August 1, 1990, there is
72 hereby imposed and levied on each gaming licensee a license fee
73 based upon all the gross revenue of the licensee as follows:

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

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

81 (c) Eight percent (8%) of all the gross revenue of the
82 licensee which exceeds One Hundred Thirty-four Thousand Dollars
83 (\$134,000.00) per calendar month.

84 (2) From and after July 1, 2003, there is imposed and levied
85 on each gaming licensee an additional license fee of four percent
86 (4%) of all of the gross revenue of the licensee per calendar
87 month. Such license fee shall be in addition to the license fee
88 imposed and levied under subsection (1) of this section.

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

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



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

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

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

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

112 **SECTION 3.** There is created in the State Treasury a special
113 fund to be designated as the "State Supplemental Education Salary
114 Increase Fund." The fund shall consist of such monies deposited
115 therein as provided under Section 75-76-129. Monies in the fund
116 shall be subject to appropriation by the Legislature in the
117 following manner: (a) fifty percent (50%) to the State Department
118 of Education for the purpose of providing additional funds for
119 increasing teacher salaries in Grades K through 12 as provided in
120 Section 37-19-7; (b) twenty-five percent (25%) to the State Board
121 for Community and Junior Colleges for the purpose of providing
122 additional funds for increasing salaries for instructors,
123 professors and other instructional personnel in community and
124 junior colleges; and (c) twenty-five percent (25%) to the Board of
125 Trustees of State Institutions of Higher Learning for the purpose
126 of providing additional funds for increasing salaries for
127 instructors, professors and other instructional personnel in state
128 institutions of higher learning. Monies in the fund used for the
129 purposes described in this section shall be in addition to other
130 funds available from any other source for such purposes.
131 Unexpended amounts remaining in the fund at the end of a fiscal
132 year shall not lapse into the State General Fund, and any interest



133 earned or investment earnings on amounts in the fund shall be
134 deposited to the credit of the fund.

135 **SECTION 4.** For the state fiscal year beginning July 1, 2003,
136 and ending June 30, 2004, and for each state fiscal year
137 thereafter, the percentage of the state's general funds available
138 for appropriation during the then current fiscal year which is
139 appropriated for public education purposes to the State Department
140 of Education, the State Board for Community and Junior Colleges
141 and the Board of Trustees of State Institutions of Higher Learning
142 shall not be less than the average percentage of such funds
143 appropriated for such purposes for the five (5) fiscal years
144 immediately preceding the then current fiscal year.

145 **SECTION 5.** This act shall take effect and be in force from
146 and after July 1, 2003.

