

By: Representatives Ellis, Dickson, Fleming, Myers, Robinson (63rd), Straughter To: Ways and Means

HOUSE BILL NO. 858

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 THE ADDITIONAL FEE SHALL BE DEPOSITED INTO THE MISSISSIPPI
5 PROBLEM GAMBLING PREVENTION AND TREATMENT FUND; TO REQUIRE THE
6 DEPARTMENT OF MENTAL HEALTH TO DEVELOP AND IMPLEMENT A PROBLEM
7 GAMBLING PREVENTION AND TREATMENT PROGRAM TO HELP PERSONS AVOID
8 DEVELOPING GAMBLING PROBLEMS AND TO ASSIST PERSONS WHO ARE IN NEED
9 OF SERVICES AS A RESULT OF GAMBLING HAVING AN ADVERSE EFFECT ON
10 THEIR LIVES; TO CREATE THE MISSISSIPPI PROBLEM GAMBLING PREVENTION
11 AND TREATMENT FUND; TO PROVIDE THAT MONIES IN SUCH FUND SHALL BE
12 USED BY THE DEPARTMENT OF MENTAL HEALTH IN THE DEVELOPMENT,
13 IMPLEMENTATION AND ADMINISTRATION OF THE PROBLEM GAMBLING
14 PREVENTION AND TREATMENT PROGRAM; AND FOR RELATED PURPOSES.

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

16 SECTION 1. Section 75-76-129, Mississippi Code of 1972, is
17 amended as follows:

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

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



34 Three Million Dollars (\$3,000,000.00) of the revenue collected  
35 during that month pursuant to the fee imposed under Section  
36 75-76-177(1)(c) shall be deposited by the State Tax Commission  
37 into the bond sinking fund created in Section 65-39-3. The  
38 revenue collected during that month pursuant to the fee imposed  
39 under Section 75-76-177(1)(c) that is in excess of Three Million  
40 Dollars (\$3,000,000.00), but is less than twenty-five percent  
41 (25%) of the amount of revenue collected during that month, shall  
42 be deposited into the State Highway Fund to be used exclusively  
43 for the reconstruction and maintenance of highways of the State of  
44 Mississippi. The revenue collected during that month pursuant to  
45 the fee imposed under Section 75-76-177(2) shall be deposited by  
46 the State Tax Commission into the Mississippi Problem Gambling  
47 Prevention and Treatment Fund and created in Section 3 of House  
48 Bill No. \_\_\_\_\_, 2003 Regular Session.

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

51 75-76-129. On or before the last day of each month, all  
52 taxes, fees, interest, penalties, damages, fines or other monies  
53 collected by the State Tax Commission during that month under the  
54 provisions of this chapter, with the exception of (a) the local  
55 government fees imposed under Section 75-76-195, and (b) the  
56 revenue collected pursuant to the fee imposed under Section  
57 75-76-177(2), shall be paid by the State Tax Commission to the  
58 State Treasurer to be deposited in the State General Fund. The  
59 local government fees shall be distributed by the State Tax  
60 Commission pursuant to Section 75-76-197. The revenue collected  
61 during that month pursuant to the fee imposed under Section  
62 75-76-177(2) shall be deposited by the State Tax Commission into  
63 the Mississippi Problem Gambling Prevention and Treatment Fund and  
64 created in Section 3 of House Bill No. \_\_\_\_\_, 2003 Regular  
65 Session.



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

68           75-76-177. (1) From and after August 1, 1990, there is  
69 hereby imposed and levied on each gaming licensee a license fee  
70 based upon all the gross revenue of the licensee as follows:

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

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

78           (c) Eight percent (8%) of all the gross revenue of the  
79 licensee which exceeds One Hundred Thirty-four Thousand Dollars  
80 (\$134,000.00) per calendar month.

81           (2) There is imposed and levied on each gaming licensee an  
82 additional license fee as follows:

83           (a) From and after July 1, 2003, through June 30, 2004,  
84 a license fee of one-twelfth of one percent (1/12 of 1%) of all  
85 the gross revenue of the licensee per calendar month.

86           (b) From and after July 1, 2004, a license fee of  
87 one-thirty-fifth of one percent (1/35 of 1%) of all the gross  
88 revenue of the licensee per calendar month.

89           The license fee imposed and levied under this subsection (2)  
90 shall be in addition to the license fee imposed and levied under  
91 subsection (1) of this section.

92           (3) All revenue received from any game or gaming device  
93 which is leased for operation on the premises of the  
94 licensee-owner to a person other than the owner thereof or which  
95 is located in an area or space on such premises which is leased by  
96 the licensee-owner to any such person, must be attributed to the  
97 owner for the purposes of this section and be counted as part of



98 the gross revenue of the owner. The lessee is liable to the owner  
99 for his proportionate share of such license fees.

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

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

106 (b) Refund any overpayment, with interest thereon, to  
107 the licensee.

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

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

115 **SECTION 3.** (1) (a) The Department of Mental Health shall  
116 develop and implement a problem gambling prevention and treatment  
117 program to help persons avoid developing gambling problems and to  
118 assist persons who are in need of services as a result of gambling  
119 having an adverse effect on their lives.

120 (b) The Department of Mental Health shall promulgate  
121 rules and regulations necessary for the development,  
122 implementation and administration of the problem gambling  
123 prevention and treatment program.

124 (2) There is created in the State Treasury a special fund to  
125 be known as the "Mississippi Problem Gambling Prevention and  
126 Treatment Fund." The fund shall consist of monies deposited  
127 therein as provided under Section 75-76-129, and any other funds  
128 made available by the Legislature. Monies in the fund shall be  
129 expended by the Department of Mental Health, upon appropriation by  
130 the Legislature, for the development, implementation and



131 administration of the problem gambling prevention and treatment  
132 program. Unexpended amounts remaining in the fund at the end of a  
133 fiscal year shall not lapse into the State General Fund, and any  
134 interest earned or investment earnings on amounts in the fund  
135 shall be deposited to the credit of the fund.

136         **SECTION 4.** This act shall take effect and be in force from  
137 and after July 1, 2003.

