

By: Representative Ellis

To: Ways and Means

HOUSE BILL NO. 969

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 A PORTION OF THE
 4 REVENUE COLLECTED FROM THE ADDITIONAL FEE SHALL BE DEPOSITED INTO
 5 THE MISSISSIPPI BUREAU OF NARCOTICS SUPPLEMENTAL SALARY INCREASE
 6 FUND; TO CREATE THE MISSISSIPPI BUREAU OF NARCOTICS SUPPLEMENTAL
 7 SALARY INCREASE FUND; TO PROVIDE THAT MONIES IN SUCH FUND SHALL BE
 8 USED FOR THE PURPOSE OF PROVIDING ADDITIONAL FUNDS TO INCREASE THE
 9 BASE SALARY AMOUNTS FOR MISSISSIPPI BUREAU OF NARCOTICS LAW
 10 ENFORCEMENT AGENTS IN THE I - SENIOR SERIES; AND FOR RELATED
 11 PURPOSES.

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

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

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

16 75-76-129. On or before the last day of each month all
 17 taxes, fees, interest, penalties, damages, fines or other monies
 18 collected by the State Tax Commission during that month under the
 19 provisions of this chapter, with the exception of (a) the local
 20 government fees imposed under Section 75-76-195, and (b) an amount
 21 equal to Three Million Dollars (\$3,000,000.00) of the revenue
 22 collected pursuant to the fee imposed under Section
 23 75-76-177(1)(c), or an amount equal to twenty-five percent (25%)
 24 of the revenue collected pursuant to the fee imposed under Section
 25 75-76-177(1)(c), whichever is the greater amount, and (c) an
 26 amount equal to Twenty Thousand Eight Hundred Thirty-three Dollars
 27 and Thirty-three Cents (\$20,833.33) of the revenue collected
 28 pursuant to the fee imposed under Section 75-76-177(2), shall be
 29 paid by the State Tax Commission to the State Treasurer to be
 30 deposited in the State General Fund. The local government fees
 31 shall be distributed by the State Tax Commission pursuant to



32 Section 75-76-197. An amount equal to Three Million Dollars
33 (\$3,000,000.00) of the revenue collected during that month
34 pursuant to the fee imposed under Section 75-76-177(1)(c) shall be
35 deposited by the State Tax Commission into the bond sinking fund
36 created in Section 65-39-3. The revenue collected during that
37 month pursuant to the fee imposed under Section 75-76-177(1)(c)
38 that is in excess of Three Million Dollars (\$3,000,000.00), but is
39 less than twenty-five percent (25%) of the amount of revenue
40 collected during that month, shall be deposited into the State
41 Highway Fund to be used exclusively for the reconstruction and
42 maintenance of highways of the State of Mississippi. An amount
43 equal to Twenty Thousand Eight Hundred Thirty-three Dollars and
44 Thirty-three Cents (\$20,833.33) of the revenue collected during
45 that month pursuant to the fee imposed under Section 75-76-177(2)
46 shall be deposited by the State Tax Commission into the
47 Mississippi Bureau of Narcotics Supplemental Salary Increase Fund
48 created in Section 3 of House Bill No. , 2003 Regular Session.

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

50 75-76-129. On or before the last day of each month, all
51 taxes, fees, interest, penalties, damages, fines or other monies
52 collected by the State Tax Commission during that month under the
53 provisions of this chapter, with the exception of (a) the local
54 government fees imposed under Section 75-76-195, and (b) an amount
55 equal to Twenty Thousand Eight Hundred Thirty-three Dollars and
56 Thirty-three Cents (\$20,833.33) of the revenue collected during
57 that month pursuant to the fee imposed under Section 75-76-177(2),
58 shall be paid by the State Tax Commission to the State Treasurer
59 to be deposited in the State General Fund. The local government
60 fees shall be distributed by the State Tax Commission pursuant to
61 Section 75-76-197. An amount equal to Twenty Thousand Eight
62 Hundred Thirty-three Dollars and Thirty-three Cents (\$20,833.33)
63 of the revenue collected during that month pursuant to the fee
64 imposed under Section 75-76-177(2) shall be deposited by the State



65 Tax Commission into the Mississippi Bureau of Narcotics
66 Supplemental Salary Increase Fund created in Section 3 of House
67 Bill No. _____, 2003 Regular Session.

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

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

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

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

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

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

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

96 (4) If the amount of license fees required to be reported
97 and paid pursuant to this section is later determined to be



98 greater or less than the amount actually reported and paid by the
99 licensee, the Chairman of the State Tax Commission shall:

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

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

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

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

111 **SECTION 3.** There is created in the State Treasury a special
112 fund to be designated as the "Mississippi Bureau of Narcotics
113 Supplemental Salary Increase Fund." The fund shall consist of
114 monies deposited therein as provided under Section 75-76-129.
115 Monies in the fund shall be subject to appropriation by the
116 Legislature for the purpose of providing additional funds to be
117 used to increase the base salary amount by Two Thousand Dollars
118 (\$2,000.00) for each Mississippi Bureau of Narcotics Law
119 Enforcement Agent in the I - Senior Series. Monies in the fund
120 used for the purposes described in this section shall be in
121 addition to other funds available from any other source for such
122 purposes. Unexpended amounts remaining in the fund at the end of
123 a fiscal year shall not lapse into the State General Fund, and any
124 interest earned or investment earnings on amounts in the fund
125 shall be deposited to the credit of the fund.

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

