

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2365

1 AN ACT TO AMEND SECTION 75-76-51, MISSISSIPPI CODE OF 1972,
2 TO CLARIFY THAT THE CHAIRMAN OF THE STATE TAX COMMISSION HAS THE
3 SOLE AUTHORITY TO ADOPT REGULATIONS PRESCRIBING THE MANNER IN
4 WHICH GROSS REVENUE AND ALL OTHER ITEMS SHALL BE REPORTED BY
5 GAMING LICENSEES FOR THE PURPOSE OF REPORTING TAX; AND FOR RELATED
6 PURPOSES.

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

8 **SECTION 1.** Section 75-76-51, Mississippi Code of 1972, is
9 amended as follows:

10 75-76-51. (1) The commission shall adopt regulations which
11 prescribe the manner in which winnings, compensation from games
12 and gaming devices, and gross revenue must be computed and
13 reported by the licensee for purposes other than reporting tax.

14 (2) The Chairman of the State Tax Commission shall adopt
15 regulations which prescribe the manner in which gross revenue and
16 all other items shall be computed and reported by the licensee for
17 the purpose of reporting tax.

18 **SECTION 2.** This act shall take effect and be in force from
19 and after its passage.

