

By: Representatives Mayo, Burnett

To: Local and Private
Legislation

HOUSE BILL NO. 1002

1 AN ACT TO AMEND CHAPTER 866, LOCAL AND PRIVATE LAWS OF 1992,
2 AS LAST AMENDED BY CHAPTER 973, LOCAL AND PRIVATE LAWS OF 2001, TO
3 REVISE THE DISTRIBUTION OF THE GAMING REVENUE TAX IMPOSED BY THE
4 BOARD OF SUPERVISORS OF TUNICA COUNTY; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Chapter 866, Local and Private Laws of 1992, as
7 amended by Chapter 952, Local and Private Laws of 1993, as amended
8 by Chapter 945, Local and Private Laws of 1994, as amended by
9 Chapter 942, Local and Private Laws of 1995, as amended by Chapter
10 919, Local and Private Laws of 1997, as amended by Chapter 948,
11 Local and Private Laws of 1998, as amended by Chapter 1034, Local
12 and Private Laws of 1999, as amended by Chapter 973, Local and
13 Private Laws of 2001, is amended as follows:

14 Section 1. The Board of Supervisors of Tunica County,
15 Mississippi, is authorized to impose a fee in an amount not to
16 exceed three and two-tenths percent (3.2%) of the gross gaming
17 revenue of a gaming vessel per calendar month, on any vessel
18 docked on Buck Lake, Mhoon Landing or on any other navigable
19 waters that have been zoned for gaming by the Tunica County Board
20 of Supervisors as defined in Section 27-109-1, Mississippi Code of
21 1972, which is located in or which is contiguous to Tunica County.

22 If the amount of fees required to be reported and paid
23 pursuant to this section is later determined to be greater or less
24 than the amount actually reported and paid by the vessel, the
25 Chairman of the State Tax Commission shall:

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

28 (b) Advise the governing authority to refund any
29 overpayment, with interest thereon, to the vessel. Interest must
30 be computed, until paid, at the rate of one percent (1%) per month
31 from the first day of the first month following either the due
32 date of the additional fee or the date of overpayment.

33 The State Tax Commission shall calculate, collect and enforce
34 the collection of the fee as provided for the calculation,
35 collection and enforcement of the license fee under Section
36 75-76-177, Mississippi Code of 1972. Not less than thirty (30)
37 days before the effective date of the fee, the board of
38 supervisors shall furnish the State Tax Commission a certified
39 copy of the resolution enacting the fee and establishing the
40 effective date, which shall be the first day of any month. The
41 proceeds of such tax shall be paid to Tunica County on or before
42 the tenth day of the month following the month in which collected.
43 Such monies shall be deposited into the county treasury. Such
44 monies shall be expended by the county as follows:

45 (i) Twelve percent (12%) shall be deposited in the
46 county general road fund and may be expended for any of the
47 purposes for which monies in the general road fund of the county
48 may be expended;

49 (ii) Sixty-four percent (64%) shall be deposited
50 into a special fund in the county treasury and may be expended:

51 1. For the construction, support or
52 maintenance of roads and bridges, public or nonprofit water and
53 sewer systems, public or nonprofit airports, public or nonprofit
54 convention centers, storm water drainage and flood prevention,
55 public recreation uses, public buildings, public education
56 facilities, medical facilities and public transportation systems;

57 2. To pay and/or reduce any indebtedness
58 incurred with regard to any projects described in this
59 subparagraph; or 3. for any of the purposes for which monies in
60 the county general fund may be expended. No funds deposited into

61 the special fund shall be expended on projects related to the sale
62 or distribution of gas or electricity;

63 (iii) Twelve percent (12%) shall be expended for
64 educational purposes in Tunica County;

65 (iv) Ten percent (10%) shall be paid to the Town
66 of Tunica for deposit into the general fund of the municipality
67 for expenditure for the purposes of the support, operation or
68 maintenance of fire protection, streets, sidewalks and related
69 structures, libraries, airports, municipal water and sewer systems
70 both within and outside the corporate limits, municipal buildings,
71 parks and recreation, the police department, supervision and
72 finance, advertising and bringing into favorable notice the
73 opportunities, possibilities and resources of the municipality,
74 and debt service as to existing outstanding debt of the
75 municipality as of the effective date of this act; and

76 (v) Two percent (2%) shall be expended for
77 educational purposes in Tunica County which shall include and be
78 limited to teacher's salary supplementation and teacher training.

79 The board of supervisors may decrease the fee or increase the
80 fee up to an amount equal to, but not exceeding, three and
81 two-tenths percent (3.2%) of the gross revenue of the vessels
82 annually. The State Tax Commission shall be notified not less
83 than thirty (30) days before the effective date of the change.

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