MISSISSIPPI LEGISLATURE REGULAR SESSION 2004

By: Representatives Mayo, Burnett

To: Local and Private Legislation

HOUSE BILL NO. 1002

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

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

SECTION 1. Chapter 866, Local and Private Laws of 1992, as amended by Chapter 952, Local and Private Laws of 1993, as amended by Chapter 945, Local and Private Laws of 1994, as amended by Chapter 942, Local and Private Laws of 1995, as amended by Chapter 919, Local and Private Laws of 1997, as amended by Chapter 948, Local and Private Laws of 1998, as amended by Chapter 1034, Local and Private Laws of 1999, as amended by Chapter 973, Local and Private Laws of 2001, is amended as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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