

## Senate Amendments to House Bill No. 1002

TO THE CLERK OF THE HOUSE:

THIS IS TO INFORM YOU THAT THE SENATE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

### AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

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

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

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

29                   (ii) Advise the governing authority to refund any  
30 overpayment, with interest thereon, to the vessel. Interest must  
31 be computed, until paid, at the rate of one percent (1%) per month

32 from the first day of the first month following either the due  
33 date of the additional fee or the date of overpayment.

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

44 (b) The proceeds of the tax paid to Tunica County shall  
45 be deposited into the county treasury \* \* \* and shall be expended  
46 by the county as follows:

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

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

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

59 2. To pay and/or reduce any indebtedness  
60 incurred with regard to any projects described in paragraph

61 (b)(ii)1; or

62 3. For any of the purposes for which monies  
63 in the county general fund may be expended.

64 No funds deposited into the special fund shall be expended on  
65 projects related to the sale or distribution of gas or  
66 electricity;

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

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

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

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

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

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

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.

SS26\HB1002A.J

John O. Gilbert  
Secretary of the Senate