

By: Representative Moak

To: Gaming; Ways and Means

HOUSE BILL NO. 1004

1 AN ACT TO AMEND SECTION 27-109-1, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT AFTER JULY 1, 2005, A GAMING LICENSEE MAY
3 CONSTRUCT PERMANENT STRUCTURES UPON WHICH TO PLACE THE VESSEL OR
4 CRUISE VESSEL WHERE THE LEGAL GAMING IS BEING CONDUCTED; TO
5 SPECIFY THAT THIS PROVISION SHALL NOT AUTHORIZE ANY FORM OF
6 SHORE-BASED GAMING; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-109-1, Mississippi Code of 1972, is
9 amended as follows:

10 27-109-1. (1) The provisions of this chapter shall be
11 administered by the State Tax Commission, which shall administer
12 them for the protection of the public and in the public interest
13 in accordance with the policy of this state.

14 (2) (a) The operator of any cruise vessel or vessel
15 operating within the territorial jurisdiction of the State of
16 Mississippi shall be required to apply for and obtain a privilege
17 license from the State Tax Commission.

18 (b) For purposes of this chapter, the operator of any
19 cruise vessel or vessel shall be identified as any owner or lessee
20 which is vested with the authority and responsibility to manage
21 daily operations of any such cruise vessel or vessel.

22 (c) (i) For purposes of this chapter, the term "cruise
23 vessel" shall mean a vessel which complies with all U.S. Coast
24 Guard regulations, having a minimum overall length of one hundred
25 fifty (150) feet and a minimum draft of six (6) feet and which is
26 certified to carry at least two hundred (200) passengers; and the
27 term "vessel" shall mean a vessel having a minimum overall length
28 of one hundred fifty (150) feet. The term "vessel" shall also
29 mean a "cruise vessel" as referred to in Section 27-109-11. For

30 the purposes of a "vessel" as that term is defined in this
31 section, "navigable waters" means any rivers, creeks, bayous or
32 other bodies of water within any county in this state bordering on
33 the Mississippi River that are used or susceptible of being used
34 as an artery of commerce and which either in their natural or
35 improved condition are used or suitable for use as an artery of
36 commerce or are used for the docking or mooring of a vessel,
37 notwithstanding interruptions between the navigable parts of such
38 rivers, creeks, bayous or other bodies of water by falls,
39 shallows, or rapids compelling land carriage.

40 (ii) For purposes of this subparagraph, the
41 definitions of the words "person" and "gaming license" shall have
42 the meanings ascribed to those words and terms in Section 75-76-5.
43 After July 1, 2005, any person possessing a valid gaming license
44 to conduct legal gaming on a cruise vessel or vessel may construct
45 permanent structures upon which to place the vessel or cruise
46 vessel wherein the licensee offers legal gaming. Such permanent
47 structures shall be included within the meanings of the terms
48 "cruise vessel" and "vessel" under subparagraph (i). In the event
49 that a gaming licensee constructs permanent structures under this
50 subparagraph, the requirement that a cruise vessel have a minimum
51 draft of six (6) feet shall not apply. This provision shall not
52 authorize any form of shore-based gaming or the conducting of
53 legal gaming on a vessel or cruise vessel which is not on or above
54 water, as contemplated under subparagraph (i).

55 (3) The commission and its agents may:

56 (a) Inspect and examine all premises on the cruise
57 vessel.

58 (b) Inspect all equipment and supplies in, upon or
59 about such premises.

60 (c) Summarily seize and remove from such premises and
61 impound any equipment or supplies for the purpose of examination
62 and inspection.

63 (d) Demand access to and inspect, examine, photocopy
64 and audit all papers, books and records of applicants and
65 licensees, on their premises, or elsewhere as practicable, and in
66 the presence of the licensee or his agent, respecting all matters
67 affecting the enforcement of the policy or any of the provisions
68 of this chapter.

69 (4) For the purpose of conducting audits after the cessation
70 of operations by a licensee, the former licensee shall furnish,
71 upon demand of an agent of the commission, books, papers and
72 records as necessary to conduct the audits. The former licensee
73 shall maintain all books, papers and records necessary for audits
74 for a period of one (1) year after the date of the surrender or
75 revocation of his privilege license. If the former licensee seeks
76 judicial review of a deficiency determination or files a petition
77 for a redetermination, he must maintain all books, papers and
78 records until a final order is entered on the determination.

79 (5) The commission may investigate, for the purpose of
80 prosecution, any suspected criminal violation of the provisions of
81 this chapter. For the purpose of the administration and
82 enforcement of this chapter, the commission and the executive,
83 supervisory and investigative personnel of the commission have the
84 powers of a peace officer of this state.

85 (6) The commission, or any of its members, has full power
86 and authority to issue subpoenas and compel the attendance of
87 witnesses at any place within this state, to administer oaths and
88 to require testimony under oath. Any process or notice may be
89 served in the manner provided for service of process and notices
90 in civil actions. The commission may pay such transportation and
91 other expense of witnesses as it may deem reasonable and proper.
92 Any person making false oath in any matter before the commission
93 is guilty of perjury. The commission, or any member thereof, may
94 appoint hearing examiners who may administer oaths and receive
95 evidence and testimony under oath.

96 **SECTION 2.** This act shall take effect and be in force from
97 and after July 1, 2005.