

By: Representative Moak

To: Gaming; Ways and Means

HOUSE BILL NO. 1121

1 AN ACT TO AMEND SECTION 75-76-51, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE CHAIRMAN OF THE STATE TAX COMMISSION TO ADOPT
3 REGULATIONS PRESCRIBING THE MANNER IN WHICH WINNINGS, COMPENSATION
4 FROM GAMES AND GAMING DEVICES AND GROSS REVENUE MUST BE COMPUTED
5 AND REPORTED BY A GAMING LICENSEE FOR THE PURPOSE OF TAXES AND
6 LICENSE FEES IMPOSED UNDER THE MISSISSIPPI GAMING CONTROL ACT; TO
7 AMEND SECTION 75-76-81, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
8 THE CHAIRMAN OF THE STATE TAX COMMISSION SHALL MAKE ALL
9 DETERMINATIONS OF REVENUE SUBJECT TO TAXATION AND LICENSE FEES
10 UNDER THE MISSISSIPPI GAMING CONTROL ACT; TO PROVIDE THAT DURING
11 THE COURSE OF AN AUDIT OR INTERNAL CONTROL EXAMINATION, ANY AGENT
12 OF THE CHAIRMAN OF THE STATE TAX COMMISSION SHALL BE ALLOWED
13 UNOBSTRUCTED ACCESS TO ALL AREAS OF A GAMING LICENSEE, INCLUDING
14 SURVEILLANCE AREAS, COUNT ROOMS AND OTHER AREAS DIRECTLY OR
15 INDIRECTLY INVOLVED WITH THE GENERATION OR ACCOUNTING OF REVENUE;
16 AND FOR RELATED PURPOSES.

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

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

20 75-76-51. The commission shall adopt regulations which
21 prescribe the manner in which winnings, compensation from games
22 and gaming devices, and gross revenue must be computed and
23 reported by the licensee. However, the Chairman of the State Tax
24 Commission shall adopt regulations which prescribe the manner in
25 which such items must be computed and reported by the licensee for
26 the purposes of reporting for any taxes and for any license fees
27 imposed under this chapter.

28 **SECTION 2.** Section 75-76-81, Mississippi Code of 1972, is
29 amended as follows:

30 75-76-81. The Chairman of the State Tax Commission shall
31 assess and collect all taxes, fees, licenses, interest, penalties,
32 damages and fines imposed by this chapter, and is hereby empowered
33 to promulgate rules and regulations to administer such
34 collections. Any records or other documents submitted by the

35 licensee, or on his behalf, to the Mississippi Gaming Commission
36 or executive director shall be made available to the Chairman of
37 the State Tax Commission or his authorized agent upon written
38 request. The Chairman of the State Tax Commission shall make all
39 determinations of revenue subject to taxation and revenue subject
40 to the license fees imposed under this chapter as provided by law
41 and regulation, and shall conduct all audits of licensees for the
42 purpose of determining compliance with all tax and license fee
43 laws of this state. During the course of an audit or internal
44 control examination, any agent of the Chairman of the State Tax
45 Commission shall be allowed unobstructed access to all areas of a
46 licensee, including surveillance areas, count rooms and other
47 areas directly or indirectly involved with the generation or
48 accounting of revenue.

49 The gross revenue fees levied by this chapter shall be due
50 and payable on or before the twentieth day of the month next
51 succeeding the month in which the fees accrue except as otherwise
52 provided. The licensee shall make a return showing the gross
53 revenue and compute the fee due for the period.

54 All administrative provisions of the sales tax law, and
55 amendments thereto, including those which provide for collection
56 and administrative appeals procedures, fix damages, penalties and
57 interest for failure to comply with the provisions of said sales
58 tax law, and all other requirements and duties imposed upon any
59 licensee or taxpayer, shall apply to all persons liable for taxes,
60 fees and all other monies imposed under the provisions of this
61 chapter. However, fines or other assessments levied by the
62 Mississippi Gaming Commission or the executive director will not
63 be considered due and payable until thirty (30) days after final
64 determination of such fines or assessments. The Chairman of the
65 State Tax Commission shall exercise all power and authority and
66 perform all duties with respect to licensees or taxpayers under
67 this chapter as are provided in said sales tax law, except where

68 there is conflict, then the provisions of this chapter shall
69 control.

70 The determination and/or assessment of any taxes, fees,
71 licenses, interest, penalties, damages and fines under this
72 chapter by the Chairman of the State Tax Commission, the Executive
73 Director of the Mississippi Gaming Commission or the Mississippi
74 Gaming Commission shall be prima facie correct.

75 **SECTION 3.** This act shall take effect and be in force from
76 and after its passage.