

Senate Amendments to House Bill No. 1268

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:

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

14 27-109-1. (1) The provisions of this chapter shall be
15 administered by the State Tax Commission, which shall administer
16 them for the protection of the public and in the public interest
17 in accordance with the policy of this state.

18 (2) (a) The operator of any cruise vessel or vessel
19 operating within the territorial jurisdiction of the State of
20 Mississippi shall be required to apply for and obtain a privilege
21 license from the State Tax Commission. For purposes of this
22 chapter, the operator of any cruise vessel or vessel shall be
23 identified as any owner or lessee which is vested with the
24 authority and responsibility to manage daily operations of any
25 such cruise vessel or vessel.

26 (b) For purposes of this chapter: * * *

27 (i) "Cruise vessel" means a vessel which complies
28 with all U.S. Coast Guard regulations, having a minimum overall
29 length of one hundred fifty (150) feet and a minimum draft of six
30 (6) feet and which is certified to carry at least two hundred
31 (200) passengers; and the term "vessel" shall mean a vessel having
32 a minimum overall length of one hundred fifty (150) feet. * * *

33 (ii) "Vessel" shall also mean a "cruise vessel" as
34 referred to in Section 27-109-11.

35 (c) For the purposes of a "vessel" as that term is
36 defined in this section:

37 (i) "Navigable waters" means any rivers, creeks,
38 bayous or other bodies of water within any county in this state
39 bordering on the Mississippi River that are used or susceptible of
40 being used as an artery of commerce and which either in their
41 natural or improved condition are used or suitable for use as an
42 artery of commerce or are used for the docking or mooring of a
43 vessel, notwithstanding interruptions between the navigable parts
44 of such rivers, creeks, bayous or other bodies of water by falls,
45 shallows, or rapids compelling land carriage.

46 (ii) "Waters within the State of Mississippi which
47 lie adjacent to the three (3) most southern counties of the state"
48 shall have the meaning ascribed to that term in the rules and
49 regulations of the Mississippi Gaming Commission on January 1,
50 2005.

51 (3) (a) For purposes of this subsection:

52 (i) "Person" and "gaming license" shall have the
53 meanings ascribed to those terms in Section 75-76-5.

54 (ii) "Waters within the State of Mississippi which
55 lie adjacent to the three (3) most southern counties of the state"
56 shall have the meaning ascribed to the term in subsection (2) of
57 this section.

58 (b) After July 1, 2005, any person possessing a valid
59 gaming license to conduct legal gaming on a cruise vessel or
60 vessel on waters within the State of Mississippi which lie
61 adjacent to the three (3) most southern counties of the state may
62 construct permanent structures upon which to place the vessel or
63 cruise vessel where the licensee has received approval to offer
64 legal gaming. Such permanent structures shall be included within
65 the meanings of the terms "cruise vessel" and "vessel" under this
66 section. In the event that such a gaming licensee constructs
67 permanent structures under this subsection, the requirement that a
68 cruise vessel have a minimum draft of six (6) feet shall not
69 apply. This subsection shall not authorize the conducting of
70 legal gaming on such vessels or cruise vessels which are not on,
71 in or above public trust tidelands. The Mississippi Gaming

72 Commission shall publish a map showing the waters within the State
73 of Mississippi which lie adjacent to the three (3) most southern
74 counties of the state upon which legal gaming may be conducted.

75 (4) The commission and its agents may:

76 (a) Inspect and examine all premises on the cruise
77 vessel.

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

80 (c) Summarily seize and remove from such premises and
81 impound any equipment or supplies for the purpose of examination
82 and inspection.

83 (d) Demand access to and inspect, examine, photocopy
84 and audit all papers, books and records of applicants and
85 licensees, on their premises, or elsewhere as practicable, and in
86 the presence of the licensee or his agent, respecting all matters
87 affecting the enforcement of the policy or any of the provisions
88 of this chapter.

89 (5) For the purpose of conducting audits after the cessation
90 of operations by a licensee, the former licensee shall furnish,
91 upon demand of an agent of the commission, books, papers and
92 records as necessary to conduct the audits. The former licensee
93 shall maintain all books, papers and records necessary for audits
94 for a period of one (1) year after the date of the surrender or
95 revocation of his privilege license. If the former licensee seeks
96 judicial review of a deficiency determination or files a petition
97 for a redetermination, he must maintain all books, papers and
98 records until a final order is entered on the determination.

99 (6) The commission may investigate, for the purpose of
100 prosecution, any suspected criminal violation of the provisions of
101 this chapter. For the purpose of the administration and
102 enforcement of this chapter, the commission and the executive,
103 supervisory and investigative personnel of the commission have the
104 powers of a peace officer of this state.

105 (7) The commission, or any of its members, has full power
106 and authority to issue subpoenas and compel the attendance of

107 witnesses at any place within this state, to administer oaths and
108 to require testimony under oath. Any process or notice may be
109 served in the manner provided for service of process and notices
110 in civil actions. The commission may pay such transportation and
111 other expense of witnesses as it may deem reasonable and proper.
112 Any person making false oath in any matter before the commission
113 is guilty of perjury. The commission, or any member thereof, may
114 appoint hearing examiners who may administer oaths and receive
115 evidence and testimony under oath.

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

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

1 AN ACT TO AMEND SECTION 27-109-1, MISSISSIPPI CODE OF 1972,
2 TO CLARIFY THE DEFINITION OF THE TERM "VESSEL"; TO PROVIDE THAT
3 GAMING LICENSEES CONDUCTING GAMING AT LOCATIONS ON WATERS WITHIN
4 THE STATE OF MISSISSIPPI WHICH LIE ADJACENT TO THE THREE MOST
5 SOUTHERN COUNTIES OF THE STATE MAY CONSTRUCT PERMANENT STRUCTURES
6 UPON WHICH TO PLACE THE VESSEL OR CRUISE VESSEL; TO REQUIRE THE
7 MISSISSIPPI GAMING COMMISSION TO PUBLISH A MAP SHOWING THE WATERS
8 WITHIN THE STATE OF MISSISSIPPI WHICH LIE ADJACENT TO THE THREE
9 MOST SOUTHERN COUNTIES OF THE STATE UPON WHICH LEGAL GAMING MAY BE
10 CONDUCTED; AND FOR RELATED PURPOSES.

SS02\HB1268A.2J

John O. Gilbert
Secretary of the Senate