

**Adopted  
AMENDMENT NO 1 PROPOSED TO**

**House Bill No. 1268**

**BY: Senator(s) Hewes**

**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.