

By: Representatives Compretta, Dedeaux,
Upshaw

To: Local and Private
Legislation; Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1691

1 AN ACT TO AMEND CHAPTER 855, LOCAL AND PRIVATE LAWS OF 1992,
2 AS AMENDED BY CHAPTER 925, LOCAL AND PRIVATE LAWS OF 1993, AS
3 AMENDED BY CHAPTER 923, LOCAL AND PRIVATE LAWS OF 1994, TO REVISE,
4 FOR THE TIME PERIOD BETWEEN THE EFFECTIVE DATE OF THIS ACT AND
5 JULY 1, 2007, THE DISTRIBUTION OF MONIES DERIVED BY HANCOCK COUNTY
6 FROM THE FEE IMPOSED ON GROSS REVENUE OF CRUISE VESSELS LOCATED IN
7 THE COUNTY AND FROM THE ANNUAL LICENSE TAX IMPOSED ON GAMING
8 DEVICES FOUND ON SUCH CRUISE VESSELS; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Chapter 855, Local and Private Laws of 1992, as
11 amended by Chapter 925, Local and Private Laws of 1993, as amended
12 by Chapter 923, Local and Private Laws of 1994, is amended as
13 follows:

14 Section 1. The Board of Supervisors of Hancock County may
15 require that every cruise vessel, as defined in Section 27-109-1,
16 Mississippi Code of 1972, that is located in the county outside
17 the corporate boundaries of any existing municipality and on which
18 legal gaming is conducted, pay a fee in an amount not to exceed
19 three and two-tenths percent (3.2%) of the gross revenue of that
20 cruise vessel per calendar month.

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

25 (a) Assess and collect the additional fees determined
26 to be due, with interest thereon until paid; or

27 (b) Advise the governing authority to refund any
28 overpayment, with interest thereon, to the cruise vessel. Interest
29 must be computed, until paid, at the rate of one percent (1%) per

30 month from the first day of the first month following either the
31 due date of the additional fee or the date of overpayment.

32 The State Tax Commission shall calculate, collect and enforce
33 the collection of the fee as provided for the calculation,
34 collection and enforcement of the license fee under Section
35 75-76-177, Mississippi Code of 1972. Not less than thirty (30)
36 days before the effective date of the fee, the board of
37 supervisors shall furnish the State Tax Commission a certified
38 copy of the resolution enacting the fee and establishing the
39 effective date, which shall be the first day of any month. The
40 State Tax Commission shall send the avails of the fee to the
41 county on or before the tenth day of each month following the
42 month in which the fee was collected. Such monies shall be
43 deposited into the county treasury. From the effective date of
44 this act until July 1, 2007, such monies may be expended by the
45 county in the discretion of the board of supervisors. From and
46 after July 1, 2007, such monies shall be expended by the county as
47 follows: twenty percent (20%) shall be distributed to the
48 sheriff's department of the county for any lawful department
49 purposes; fifteen percent (15%) shall be distributed to the county
50 school district for educational and related purposes; five percent
51 (5%) shall be distributed to the county public libraries; ten
52 percent (10%) shall be distributed in equal amounts to the fire
53 protection districts of the county and the City of Waveland Fire
54 Department for any lawful purposes related to fire protection;
55 twenty percent (20%) shall be expended by the county to
56 proportionately decrease the ad valorem tax levies of Hancock
57 County; and thirty percent (30%) shall be expended for any lawful
58 county general fund, road and bridge, and bridge construction fund
59 purposes.

60 The board of supervisors may decrease the fee or increase the
61 fee up to an amount equal to, but not exceeding, three and
62 two-tenths percent (3.2%) of the gross revenue of the cruise

63 vessels annually; however, the board of supervisors must notify
64 the licensed operator of any cruise vessel which will be affected
65 by such change not less than ninety (90) days before the effective
66 date of the change, and the operator shall be granted the right to
67 a hearing with the county before the effective date of the
68 increase. At the hearing, the operator of the cruise vessel shall
69 have the right to file any objection to the increase and shall be
70 entitled to a full hearing on the same. The State Tax Commission
71 shall be notified not less than thirty (30) days before the
72 effective date of the change.

73 Section 2. The Board of Supervisors of Hancock County may
74 impose an annual license tax not to exceed One Hundred Dollars
75 (\$100.00) upon each gaming device, as defined in Section
76 75-76-5(m), Mississippi Code of 1972, that is * * * on a cruise
77 vessel which is located in the county outside the corporate
78 boundaries of any existing municipality and on which legal gaming
79 is conducted. The State Tax Commission shall collect and enforce
80 the collection of this license tax as provided for other gaming
81 fees under the Mississippi Gaming Control Act. This license tax
82 shall be due and payable before a cruise vessel, as defined in
83 Section 27-109-1, Mississippi Code of 1972, may locate in the
84 county outside the corporate boundaries of any existing
85 municipality, or may continue to be docked, as appropriate.
86 Before the effective date of the license tax, the board of
87 supervisors shall furnish the State Tax Commission a certified
88 copy of the resolution enacting the license tax and establishing
89 the effective date. The State Tax Commission shall send the
90 avails of such license tax to the county on or before the tenth
91 day following the month in which the license tax was collected.
92 Such monies shall be deposited into the general fund of the
93 county.

94 The board of supervisors may change this license tax
95 annually; but, the board of supervisors must notify the licensed

96 operator of any cruise vessel which will be affected by such
97 change not less than ninety (90) days before the effective date of
98 the change and the State Tax Commission not less than thirty (30)
99 days before the effective date of the change.

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