

By: Representatives Compretta, Dedeaux,
Upshaw

To: Local and Private
Legislation; Ways and Means

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 THE DISTRIBUTION OF MONIES DERIVED BY HANCOCK COUNTY FROM THE FEE
5 IMPOSED ON GROSS REVENUE OF CRUISE VESSELS LOCATED IN THE COUNTY
6 AND FROM THE ANNUAL LICENSE TAX IMPOSED ON GAMING DEVICES FOUND ON
7 SUCH CRUISE VESSELS; AND FOR RELATED PURPOSES.

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

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

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

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

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

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

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

31 The State Tax Commission shall calculate, collect and enforce
32 the collection of the fee as provided for the calculation,
33 collection and enforcement of the license fee under Section
34 75-76-177, Mississippi Code of 1972. Not less than thirty (30)
35 days before the effective date of the fee, the board of
36 supervisors shall furnish the State Tax Commission a certified
37 copy of the resolution enacting the fee and establishing the
38 effective date, which shall be the first day of any month. The
39 State Tax Commission shall send the avails of the fee to the
40 county on or before the tenth day of each month following the
41 month in which the fee was collected. Such monies shall be
42 deposited into the county treasury and expended by the county in
43 the discretion of the board of supervisors.

44 The board of supervisors may decrease the fee or increase the
45 fee up to an amount equal to, but not exceeding, three and
46 two-tenths percent (3.2%) of the gross revenue of the cruise
47 vessels annually; however, the board of supervisors must notify
48 the licensed operator of any cruise vessel which will be affected
49 by such change not less than ninety (90) days before the effective
50 date of the change, and the operator shall be granted the right to
51 a hearing with the county before the effective date of the
52 increase. At the hearing, the operator of the cruise vessel shall
53 have the right to file any objection to the increase and shall be
54 entitled to a full hearing on the same. The State Tax Commission
55 shall be notified not less than thirty (30) days before the
56 effective date of the change.

57 Section 2. The Board of Supervisors of Hancock County may
58 impose an annual license tax not to exceed One Hundred Dollars
59 (\$100.00) upon each gaming device, as defined in Section
60 75-76-5(m), Mississippi Code of 1972, that is * * * on a cruise
61 vessel which is located in the county outside the corporate

62 boundaries of any existing municipality and on which legal gaming
63 is conducted. The State Tax Commission shall collect and enforce
64 the collection of this license tax as provided for other gaming
65 fees under the Mississippi Gaming Control Act. This license tax
66 shall be due and payable before a cruise vessel, as defined in
67 Section 27-109-1, Mississippi Code of 1972, may locate in the
68 county outside the corporate boundaries of any existing
69 municipality, or may continue to be docked, as appropriate.
70 Before the effective date of the license tax, the board of
71 supervisors shall furnish the State Tax Commission a certified
72 copy of the resolution enacting the license tax and establishing
73 the effective date. The State Tax Commission shall send the
74 avails of such license tax to the county on or before the tenth
75 day following the month in which the license tax was collected.
76 Such monies shall be deposited into the general fund of the
77 county.

78 The board of supervisors may change this license tax
79 annually; but, the board of supervisors must notify the licensed
80 operator of any cruise vessel which will be affected by such
81 change not less than ninety (90) days before the effective date of
82 the change and the State Tax Commission not less than thirty (30)
83 days before the effective date of the change.

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