

By: Representatives Compretta, Dedeaux,  
Upshaw

To: Local and Private  
Legislation; Ways and Means

HOUSE BILL NO. 1691  
(As Passed the House)

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, 2008, 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, 2008, such monies may be expended by the  
45 county in the discretion of the board of supervisors. From and  
46 after July 1, 2008, 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.