

By: Representative Moak

To: Gaming

HOUSE BILL NO. 1544
(As Passed the House)

1 AN ACT TO AMEND SECTIONS 75-76-5, 75-76-7, 75-76-9, 75-76-11,
2 75-76-13, 75-76-15, 75-76-17, 75-76-21, 75-76-33, 75-76-87 AND
3 75-76-101, MISSISSIPPI CODE OF 1972, TO REMOVE OBSOLETE LANGUAGE
4 REFERRING TO THE TIME-LIMITED AUTHORITY POSSESSED BY THE STATE TAX
5 COMMISSION BEFORE OCTOBER 1, 1993, TO REGULATE ACTIVITIES GOVERNED
6 BY THE GAMING CONTROL ACT; TO CONFIRM CERTAIN PROVISIONS OF THE
7 GAMING CONTROL ACT AUTHORIZING SPECIFIC GAMING ACTIVITIES REFERRED
8 TO IN THE ACT; TO CLARIFY DEFINITIONS UNDER THE ACT; TO PROVIDE
9 THAT THE MISSISSIPPI GAMING COMMISSION SHALL ADOPT REGULATIONS
10 PRESCRIBING THE MANNER IN WHICH A GAMING LICENSEE MAY CONDUCT
11 CERTAIN ACTIVITIES AUTHORIZED UNDER THE ACT; TO ALLOW THE
12 COMMISSION TO REQUIRE THE PAYMENT OF FEES, OTHER THAN LICENSE
13 FEES, IMPOSED TO REIMBURSE THE COMMISSION FOR SPECIFIC SERVICES
14 RENDERED BY EMPLOYEES OF THE COMMISSION IN THE PERFORMANCE OF
15 DUTIES RELATED TO THE REGULATION OF GAMING ACTIVITIES; TO REQUIRE
16 THE COMMISSION TO PROMULGATE A SCHEDULE OF THE FEES AND AMOUNTS
17 THEREOF IMPOSED FOR SPECIFIC SERVICES AND DUTIES; TO CREATE THE
18 "SPECIAL ENFORCEMENT FUND FOR THE MISSISSIPPI GAMING CONTROL ACT";
19 TO PROVIDE THAT THE FEES IMPOSED BY THE MISSISSIPPI GAMING
20 COMMISSION TO REIMBURSE THE COMMISSION FOR SPECIFIC SERVICES
21 RENDERED BY ITS EMPLOYEES IN THE PERFORMANCE OF THE COMMISSION'S
22 DUTIES UNDER THE PROVISIONS OF THE MISSISSIPPI GAMING CONTROL ACT
23 SHALL BE DEPOSITED INTO THE SPECIAL FUND; TO SPECIFY THAT MONIES
24 IN THE FUND SHALL BE EXPENDED BY THE COMMISSION TO PAY THE COSTS
25 OF ENFORCING THE PROVISIONS OF THE MISSISSIPPI GAMING CONTROL ACT;
26 TO AMEND SECTION 75-76-129, MISSISSIPPI CODE OF 1972, IN
27 CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

29 **SECTION 1.** Section 75-76-5, Mississippi Code of 1972, is
30 amended as follows:

31 75-76-5. As used in this chapter, unless the context
32 requires otherwise:

33 (a) "Applicant" means any person who has applied for or
34 is about to apply for a state gaming license, registration or
35 finding of suitability under the provisions of this chapter or
36 approval of any act or transaction for which approval is required
37 or permitted under the provisions of this chapter.

38 (b) "Application" means a request for the issuance of a
39 state gaming license, registration or finding of suitability under

40 the provisions of this chapter or for approval of any act or
41 transaction for which approval is required or permitted under the
42 provisions of this chapter but does not include any supplemental
43 forms or information that may be required with the application.

44 (c) "Associated equipment" means any equipment or
45 mechanical, electromechanical or electronic contrivance, component
46 or machine used remotely or directly in connection with gaming or
47 with any game, race book or sports pool that would not otherwise
48 be classified as a gaming device, including dice, playing cards,
49 links which connect to progressive slot machines, equipment which
50 affects the proper reporting of gross revenue, computerized
51 systems of betting at a race book or sports pool, computerized
52 systems for monitoring slot machines, and devices for weighing or
53 counting money.

54 (d) "Chairman" * * * means the * * * Chairman of the
55 Mississippi Gaming Commission.

56 (e) "Commission" * * * means the * * * Mississippi
57 Gaming Commission.

58 (f) "Commission member" * * * means a member of the
59 Mississippi Gaming Commission.

60 (g) "Credit instrument" means a writing which evidences
61 a gaming debt owed to a person who holds a license at the time the
62 debt is created, and includes any writing taken in consolidation,
63 redemption or payment of a prior credit instrument.

64 (h) "Enforcement division" means a particular division
65 supervised by the executive director that provides enforcement
66 functions.

67 (i) "Establishment" means any premises wherein or
68 whereon any gaming is done.

69 (j) "Executive director" * * * means the Executive
70 Director of the Mississippi Gaming Commission.

71 (k) Except as otherwise provided by under this chapter,
72 "game," or "gambling game" means any banking or percentage game

73 played with cards, with dice or with any mechanical,
74 electromechanical or electronic device or machine for money,
75 property, checks, credit or any representative of value,
76 including, without limiting the generality of the foregoing, faro,
77 monte, roulette, keno, fan-tan, twenty-one, blackjack,
78 seven-and-a-half, big injun, klondike, craps, poker, chuck-a-luck
79 (dai shu), wheel of fortune, chemin de fer, baccarat, pai gow,
80 beat the banker, panguingui, slot machine, or any other game or
81 device approved by the commission. However, "game" or "gambling
82 game" shall not include bingo games or raffles which are held
83 pursuant to the provisions of Chapter 33, Title 97, Mississippi
84 Code of 1972.

85 The commission shall not be required to recognize any game
86 that is not authorized under this chapter, or with respect to
87 which the commission determines it does not have sufficient
88 experience or expertise.

89 (l) "Gaming" or "gambling" means to deal, operate,
90 carry on, conduct, maintain or expose for play any game or
91 activity that is legal in the state as defined and provided for in
92 this chapter.

93 (m) "Gaming device" means any mechanical,
94 electromechanical or electronic contrivance, component or machine
95 used in connection with gaming or any game which affects the
96 result of a wager by determining win or loss. The term includes a
97 system for processing information which can alter the normal
98 criteria of random selection, which affects the operation of any
99 game, or which determines the outcome of a game. The term does
100 not include a system or device which affects a game solely by
101 stopping its operation so that the outcome remains undetermined,
102 and does not include any antique coin machine as defined in
103 Section 27-27-12.

104 (n) "Gaming employee" means any person connected
105 directly with the operation of a gaming establishment licensed to
106 conduct any game, including:

- 107 (i) Boxmen;
- 108 (ii) Cashiers;
- 109 (iii) Change personnel;
- 110 (iv) Counting room personnel;
- 111 (v) Dealers;
- 112 (vi) Floormen;
- 113 (vii) Hosts or other persons empowered to extend
114 credit or complimentary services;
- 115 (viii) Keno runners;
- 116 (ix) Keno writers;
- 117 (x) Machine mechanics;
- 118 (xi) Security personnel;
- 119 (xii) Shift or pit bosses;
- 120 (xiii) Shills;
- 121 (xiv) Supervisors or managers; and
- 122 (xv) Ticket writers.

123 The term "gaming employee" also includes employees of
124 manufacturers or distributors of gaming equipment within this
125 state whose duties are directly involved with the manufacture,
126 repair or distribution of gaming equipment.

127 "Gaming employee" does not include bartenders, cocktail
128 waitresses or other persons engaged in preparing or serving food
129 or beverages unless acting in some other capacity.

130 (o) "Gaming license" means any license issued by the
131 state which authorizes the person named therein to engage in
132 gaming.

133 (p) "Gross revenue" means the total of all of the
134 following, less the total of all cash paid out as losses to
135 patrons and those amounts paid to purchase annuities to fund

136 losses paid to patrons over several years by independent financial
137 institutions:

138 (i) Cash received as winnings;

139 (ii) Cash received in payment for credit extended
140 by a licensee to a patron for purposes of gaming; and

141 (iii) Compensation received for conducting any
142 game in which the licensee is not party to a wager.

143 For the purposes of this definition, cash or the value of
144 noncash prizes awarded to patrons in a contest or tournament are
145 not losses.

146 The term does not include:

147 (i) Counterfeit money or tokens;

148 (ii) Coins of other countries which are received
149 in gaming devices;

150 (iii) Cash taken in fraudulent acts perpetrated
151 against a licensee for which the licensee is not reimbursed; or

152 (iv) Cash received as entry fees for contests or
153 tournaments in which the patrons compete for prizes.

154 (q) "Hearing examiner" means a member of the
155 Mississippi Gaming Commission or other person authorized by the
156 commission to conduct hearings.

157 (r) "Investigation division" means a particular
158 division supervised by the executive director that provides
159 investigative functions.

160 (s) "License" means a gaming license or a
161 manufacturer's, seller's or distributor's license.

162 (t) "Licensee" means any person to whom a valid license
163 has been issued.

164 (u) "License fees" means monies required by law to be
165 paid to obtain or continue a gaming license or a manufacturer's,
166 seller's or distributor's license.

167 (v) "Licensed gaming establishment" means any premises
168 licensed pursuant to the provisions of this chapter wherein or
169 whereon gaming is done.

170 (w) "Manufacturer's," "seller's" or "distributor's"
171 license means a license issued pursuant to Section 75-76-79.

172 (x) "Navigable waters" shall have the meaning ascribed
173 to such term under Section 27-109-1.

174 (y) "Operation" means the conduct of gaming.

175 (z) "Party" means the Mississippi Gaming Commission and
176 any licensee or other person appearing of record in any proceeding
177 before the commission; or the Mississippi Gaming Commission and
178 any licensee or other person appearing of record in any proceeding
179 for judicial review of any action, decision or order of the
180 commission.

181 (aa) "Person" includes any association, corporation,
182 firm, partnership, trust or other form of business association as
183 well as a natural person.

184 (bb) "Premises" means land, together with all
185 buildings, improvements and personal property located thereon, and
186 includes all parts of any vessel or cruise vessel.

187 (cc) "Race book" means the business of accepting wagers
188 upon the outcome of any event held at a track which uses the
189 pari-mutuel system of wagering.

190 (dd) "Regulation" means a rule, standard, directive or
191 statement of general applicability which effectuates law or policy
192 or which describes the procedure or requirements for practicing
193 before the commission and for conducting any gaming that is
194 regulated under this chapter by the commission. The term includes
195 a proposed regulation and the amendment or repeal of a prior
196 regulation but does not include:

197 (i) A statement concerning only the internal
198 management of the commission and not affecting the rights or
199 procedures available to any licensee or other person;

200 (ii) A declaratory ruling;
201 (iii) An interagency memorandum;
202 (iv) The commission's decision in a contested case
203 or relating to an application for a license; or

204 (v) Any notice concerning the fees to be charged
205 which are necessary for the administration of this chapter.

206 (ee) "Respondent" means any licensee or other person
207 against whom a complaint has been filed with the commission.

208 (ff) "Slot machine" means any mechanical, electrical or
209 other device, contrivance or machine which, upon insertion of a
210 coin, token or similar object, or upon payment of any
211 consideration, is available to play or operate, the play or
212 operation of which, whether by reason of the skill of the operator
213 or application of the element of chance, or both, may deliver or
214 entitle the person playing or operating the machine to receive
215 cash, premiums, merchandise, tokens or anything of value, whether
216 the payoff is made automatically from the machine or in any other
217 manner. The term does not include any antique coin machine as
218 defined in Section 27-27-12.

219 (gg) "Sports pool" means the business of accepting
220 wagers on sporting events, except for athletic events, by any
221 system or method of wagering other than the system known as the
222 "pari-mutuel method of wagering."

223 (hh) "Temporary work permit" means a work permit which
224 is valid only for a period not to exceed ninety (90) days from its
225 date of issue and which is not renewable.

226 (ii) "Vessel" or "cruise vessel" shall have the
227 meanings ascribed to such terms under Section 27-109-1.

228 (jj) "Work permit" means any card, certificate or
229 permit issued by the commission, whether denominated as a work
230 permit, registration card or otherwise, authorizing the employment
231 of the holder as a gaming employee. A document issued by any

232 governmental authority for any employment other than gaming is not
233 a valid work permit for the purposes of this chapter.

234 (kk) "School or training institution" means any school
235 or training institution which is licensed by the commission to
236 teach or train gaming employees pursuant to Section 75-76-34.

237 (ll) "Cheat" means to alter the selection of criteria
238 that determine:

239 (i) The rules of a game; or

240 (ii) The amount or frequency of payment in a game.

241 **SECTION 2.** Section 75-76-7, Mississippi Code of 1972, is
242 amended as follows:

243 75-76-7. (1) * * * The Mississippi Gaming Commission,
244 consisting of three (3) members, is hereby created.

245 (2) (a) Each member of the commission shall be:

246 (i) A citizen of the United States; and

247 (ii) A resident of the State of Mississippi.

248 (b) One (1) member of the commission shall have been a
249 resident for not less than five (5) years of a county in which
250 gaming is authorized at the time of appointment.

251 (3) No member of the Legislature, no person holding any
252 elective office, nor any officer or official of any political
253 party shall be eligible to appointment to the commission.

254 (4) It is the intention of the Legislature that the
255 commission shall be composed of the most qualified persons
256 available, preferably no two (2) of whom shall be of the same
257 profession or major field of industry; but no person actively
258 engaged or having a direct pecuniary interest in gaming activities
259 shall be a member of the commission.

260 **SECTION 3.** Section 75-76-9, Mississippi Code of 1972, is
261 amended as follows:

262 75-76-9. (1) * * * Initial appointments to the commission
263 made pursuant to this chapter shall be for terms as follows:

264 (a) One (1) member for two (2) years;

265 (b) One (1) member for three (3) years; and

266 (c) One (1) member for four (4) years.

267 (2) The term of each of the members first appointed pursuant
268 to this chapter shall be designated by the Governor.

269 (3) After the initial appointments, all members shall be
270 appointed for terms of four (4) years from the expiration date of
271 the previous term, except that no member shall serve more than two
272 (2) terms of four (4) years each.

273 (4) Appointments to the commission and designation of the
274 chairman shall be made by the Governor with the advice and consent
275 of the Senate. Prior to the nomination, the PEER Committee shall
276 conduct an inquiry into the nominee's background, with particular
277 regard to the nominee's financial stability, integrity and
278 responsibility and his reputation for good character, honesty and
279 integrity.

280 (5) The member designated by the Governor to serve as
281 chairman shall serve in such capacity throughout such member's
282 entire term and until his successor shall have been duly appointed
283 and qualified. No such member, however, shall serve in such
284 capacity for more than ten (10) years.

285 (6) Appointments to fill vacancies on the commission shall
286 be for the unexpired term of the member to be replaced.

287 (7) Members of the commission shall not have any direct or
288 indirect interest in an undertaking that puts their personal
289 interest in conflict with that of the commission and shall be
290 governed by the provisions of Section 109 of the Mississippi
291 Constitution and Section 25-4-105.

292 (8) Each member of the commission shall serve for the
293 duration of his term and until his successor shall be duly
294 appointed and qualified, except that in the event that a successor
295 is not duly appointed and qualified within one hundred twenty
296 (120) days after the expiration of the member's term, a vacancy
297 shall be deemed to exist.

298 (9) Each member of the commission is entitled to per diem
299 compensation as provided by Section 25-3-69.

300 **SECTION 4.** Section 75-76-11, Mississippi Code of 1972, id
301 amended as follows:

302 75-76-11. (1) * * * The executive director and his
303 employees shall furnish to the commission such administrative and
304 clerical services and such furnishings, equipment, supplies,
305 stationery, books and all other things that the commission may
306 deem necessary or desirable in carrying out its functions.

307 (2) All costs of administration incurred by the executive
308 director on behalf of the commission shall be paid out on claims
309 from the State Treasury.

310 **SECTION 5.** Section 75-76-13, Mississippi Code of 1972, is
311 amended as follows:

312 75-76-13. (1) * * * Regular and special meetings of the
313 commission may be held, at the discretion of the commission, at
314 such times and places as it may deem convenient, but at least one
315 (1) regular meeting shall be held each month on or after the
316 fifteenth day of the month. All meetings shall be open unless
317 they may be closed pursuant to Section 25-41-7.

318 (2) A majority of the members is a quorum of the commission.

319 **SECTION 6.** Section 75-76-15, Mississippi Code of 1972, is
320 amended as follows:

321 75-76-15. (1) * * * The position of Executive Director of
322 the Mississippi Gaming Commission is hereby created.

323 (2) The * * * commission shall appoint the executive
324 director, with the advice and consent of the Senate, and the
325 executive director shall serve at the will and pleasure of the
326 commission. * * *

327 (3) No member of the Legislature, no person holding any
328 elective office, nor any officer or official of any political
329 party is eligible for the appointment of executive director.

330 (4) The executive director must have at least five (5) years
331 of responsible administrative experience in public or business
332 administration or possess broad management skills.

333 (5) The executive director shall devote his entire time and
334 attention to his duties under this chapter and the business of the
335 commission and shall not pursue any other business or occupation
336 or hold any other office of profit.

337 (6) The executive director shall not be pecuniarily
338 interested in any business or organization holding a gaming
339 license under this chapter or doing business with any person or
340 organization licensed under this chapter.

341 (7) The executive director is entitled to an annual salary
342 in the amount specified by the commission, subject to the approval
343 of the State Personnel Board, within the limits of legislative
344 appropriations or authorizations.

345 **SECTION 7.** Section 75-76-17, Mississippi Code of 1972, is
346 amended as follows:

347 75-76-17. (1) * * * There are hereby created, for
348 supervision by the executive director, two (2) divisions which are
349 entitled the Enforcement Division and the Investigation Division.
350 The executive director shall be authorized to create such other
351 divisions as he deems necessary to implement the provisions of
352 this chapter excluding an audit division.

353 (2) The executive director shall employ division directors
354 that possess training and experience in the fields of
355 investigation, law enforcement, law or gaming.

356 **SECTION 8.** Section 75-76-21, Mississippi Code of 1972, is
357 amended as follows:

358 75-76-21. (1) The executive director in pursuit of the
359 attainment of the objectives and the purposes of this chapter may:

360 (a) Sue and be sued on behalf of the commission;

361 (b) Acquire real property in accordance with statutory
362 procedure and make improvements thereon on behalf of the
363 commission;

364 (c) Make, execute and effectuate any and all agreements
365 or contracts, including contracts for the purchase of goods and
366 services as are necessary;

367 (d) Employ the services of such persons as he considers
368 necessary for the purposes of consultation or investigation and
369 fix the salaries of or contract for the services of such legal,
370 professional, technical and operational personnel and consultants,
371 subject to applicable provisions of the State Personnel Board.
372 For the purpose of implementing the provisions of this chapter,
373 additional legal assistance may be retained only with the approval
374 of the Attorney General;

375 (e) Acquire such furnishings, equipment, supplies,
376 stationery, books, and all other things as he may deem necessary
377 or desirable in carrying out his functions; and

378 (f) Perform such other duties which he may deem
379 necessary to effectuate the purposes of this chapter.

380 (2) Except as otherwise provided in this chapter, all costs
381 of administration incurred by the executive director and his
382 employees shall be paid out on claims from the State Treasury in
383 the same manner as other claims against the state are paid.

384 (3) The executive director is authorized to employ such
385 employees of the commission as he deems necessary, subject to the
386 approval of the State Personnel Board, and within the limits of
387 legislative appropriations or authorizations. * * *

388 **SECTION 9.** Section 75-76-33, Mississippi Code of 1972, is
389 amended as follows:

390 75-76-33. (1) The commission * * *, from time to time,
391 shall adopt, amend or repeal such regulations, consistent with the
392 policy, objects and purposes of this chapter, as it may deem

393 necessary or desirable in the public interest in carrying out the
394 policy and provisions of this chapter.

395 (2) These regulations * * *, without limiting the general
396 powers herein conferred, shall include the following:

397 (a) Prescribing the method and form of application
398 which any applicant for a license or for a manufacturer's,
399 seller's or distributor's license must follow and complete before
400 consideration of his application by the executive director or the
401 commission.

402 (b) Prescribing the information to be furnished by any
403 applicant or licensee concerning his antecedents, habits,
404 character, associates, criminal record, business activities and
405 financial affairs, past or present.

406 (c) Prescribing the information to be furnished by a
407 licensee relating to his employees.

408 (d) Requiring fingerprinting of an applicant or
409 licensee, and gaming employees of a licensee, or other methods of
410 identification and the forwarding of all fingerprints taken
411 pursuant to regulation of the Federal Bureau of Investigation.

412 (e) Prescribing the manner and procedure of all
413 hearings conducted by the commission or any hearing examiner of
414 the commission, including special rules of evidence applicable
415 thereto and notices thereof.

416 (f) Requiring any applicant to pay all or any part of
417 the fees and costs of investigation of such applicant as may be
418 determined by the commission, except that no applicant for an
419 initial license shall be required to pay any part of the fees or
420 costs of the investigation of the applicant with regard to the
421 initial license.

422 (g) Prescribing the manner and method of collection and
423 payment of fees and issuance of licenses.

424 (h) Prescribing under what conditions a licensee may be
425 deemed subject to revocation or suspension of his license.

426 (i) Requiring any applicant or licensee to waive any
427 privilege with respect to any testimony at any hearing or meeting
428 of the commission, except any privilege afforded by the
429 Constitution of the United States or this state.

430 (j) Defining and limiting the area, games and devices
431 permitted, and the method of operation of such games and devices,
432 for the purposes of this chapter.

433 (k) Prescribing under what conditions the nonpayment of
434 a gambling debt by a licensee shall be deemed grounds for
435 revocation or suspension of his license.

436 (l) Governing the use and approval of gambling devices
437 and equipment.

438 (m) Prescribing the qualifications of, and the
439 conditions under which, attorneys, accountants and others are
440 permitted to practice before the commission.

441 (n) Restricting access to confidential information
442 obtained under this chapter and ensuring that the confidentiality
443 of such information is maintained and protected.

444 (o) Prescribing the manner and procedure by which the
445 executive director on behalf of the commission shall notify a
446 county or a municipality wherein an applicant for a license
447 desires to locate.

448 (p) Prescribing the manner and procedure for an
449 objection to be filed with the commission and the executive
450 director by a county or municipality wherein an applicant for a
451 license desires to locate.

452 (q) Prescribing the manner in which a licensee may
453 conduct any gaming activity authorized under this chapter.

454 (r) Requiring the payment of fees, other than license
455 fees, that may be imposed to reimburse the commission for specific
456 services rendered by employees of the commission in the
457 performance of the commission's duties related to the regulation
458 of gaming activities, and prescribing the amount of the fees

459 imposed for specific services and duties by promulgating a
460 schedule of fees for such services and duties.

461 (3) Unless permitted or authorized under any other provision
462 of law or of this chapter, or under any rule, regulation or order
463 issued by the commission pursuant to this chapter, each licensee
464 shall be required to comply with the following regulations:

465 (a) No wagering shall be allowed on the outcome of any
466 athletic event, nor on any matter to be determined during an
467 athletic event, nor on the outcome of any event which does not
468 take place on the premises.

469 (b) No wager may be placed by, or on behalf of, any
470 individual or entity or group, not present on a licensed vessel or
471 cruise vessel.

472 **SECTION 10.** Section 75-76-87, Mississippi Code of 1972, is
473 amended as follows:

474 75-76-87. (1) Applications, returns and information
475 contained therein filed or furnished under this chapter shall be
476 confidential, and except in accordance with proper judicial order
477 or as otherwise authorized by this chapter, it shall be unlawful
478 for members of the State Tax Commission, the Mississippi Gaming
479 Commission or members of the Central Data Processing Authority, or
480 any former employee thereof to divulge or make known in any manner
481 the amount of income or any particulars set forth or disclosed on
482 any application, report or return required.

483 The term "proper judicial order" as used in this chapter
484 shall not include subpoenas or subpoenas duces tecum but shall
485 include only those orders entered by a court of record in this
486 state after furnishing notice and a hearing to the taxpayer and
487 the State Tax Commission and the State Gaming Commission. The
488 court shall not authorize the furnishing of such information
489 unless it is satisfied that the information is needed to pursue
490 pending litigation wherein the return itself is in issue, or the
491 judge is satisfied that the need for furnishing the information

492 outweighs the rights of the taxpayer to have such information
493 secreted.

494 (2) Such information contained on the application, returns
495 or reports from the licensee or the Mississippi Gaming Commission
496 may be furnished to: (a) members and employees of the State Tax
497 Commission and the income tax department thereof, for the purpose
498 of auditing, comparing and correcting returns; (b) the Attorney
499 General, or any other attorney representing the state in any
500 action in respect to the amount of tax under the provisions of
501 this chapter; (c) the Mississippi Gaming Commission; or (d) the
502 revenue department of the other states or the federal government
503 when said states or federal government grants a like comity to
504 Mississippi.

505 (3) The State Auditor and the employees of his office shall
506 have the right to examine only such tax returns as are necessary
507 for auditing the State Tax Commission, or the Mississippi Gaming
508 Commission and the same prohibitions against disclosure which
509 apply to the State Tax Commission shall apply to the State Auditor
510 and his office.

511 (4) Nothing in this section shall prohibit the Chairman of
512 the State Tax Commission from making available information
513 necessary to recover taxes, fees, fines or damages owing the state
514 pursuant to the authority granted in Section 27-75-16.

515 **SECTION 11.** Section 75-76-101, Mississippi Code of 1972, is
516 amended as follows:

517 75-76-101. (1) All gaming must be conducted with chips,
518 tokens or other instrumentalities approved by the executive
519 director or with the legal tender of the United States.

520 (2) Except as otherwise permitted or authorized under any
521 provisions of this chapter, or under any rule, regulation or order
522 issued by the commission pursuant to this chapter, no licensee
523 shall permit participation by a person in a game conducted in the
524 licensed gaming establishment if such person is not physically

525 present in the licensed gaming establishment during the period of
526 time when such game is being conducted, and all games and the
527 participation of patrons therein shall be entirely located and
528 conducted on the licensed premises.

529 **SECTION 12.** The commission shall adopt regulations which
530 prescribe the manner in which a licensee may conduct any gaming
531 activities defined in Section 75-76-5. The activities defined in
532 Section 75-76-5(cc) are authorized by law to be conducted by a
533 licensee under Sections 75-76-55 and 75-76-89, and this section
534 shall confirm such authority and shall expressly authorize a
535 person licensed under this chapter to conduct such activities,
536 notwithstanding any conclusions, interpretations or opinions of
537 the commission made or issued before the effective date of this
538 act, and notwithstanding any court decisions rendered before such
539 date in the State of Mississippi in which deference was accorded
540 to such conclusions, interpretations or opinions of the
541 commission, that may state or suggest that such activities are not
542 lawful under this chapter.

543 **SECTION 13.** (1) All fees, other than license fees, imposed
544 by the Mississippi Gaming Commission to reimburse the commission
545 for specific services rendered by its employees in the performance
546 of the commission's duties under the provisions of this chapter
547 shall be deposited into the special fund created in subsection (2)
548 of this section.

549 (2) There is created in the State Treasury a special fund,
550 to be designated as the "Special Enforcement Fund for the
551 Mississippi Gaming Control Act," to the credit of the Mississippi
552 Gaming Commission. The special fund shall be comprised of the
553 monies required to be deposited into the fund under this section,
554 and any other funds that may be made available for the fund by the
555 Legislature. The fund shall be maintained by the State Treasurer
556 as a special fund, separate and apart from the General Fund of the
557 state.

558 (3) Monies in the fund shall be expended by the Mississippi
559 Gaming Commission, upon appropriation by the Legislature, to pay
560 the costs of enforcing the provisions of the Mississippi Gaming
561 Control Act, Section 75-76-1 et seq. Unexpended amounts remaining
562 in the special fund at the end of a fiscal year shall not lapse
563 into the State General Fund, and any interest earned or investment
564 earnings on amounts in the fund shall be deposited to the credit
565 of the special fund.

566 SECTION 14. Section 75-76-129, Mississippi Code of 1972, is
567 amended as follows:

568 **[Through June 30, 2022, this section shall read as follows:]**

569 75-76-129. On or before the last day of each month all
570 taxes, fees, interest, penalties, damages, fines or other monies
571 collected by the State Tax Commission during that month under the
572 provisions of this chapter, with the exception of (a) the local
573 government fees imposed under Section 75-76-195, * * * (b) an
574 amount equal to Three Million Dollars (\$3,000,000.00) of the
575 revenue collected pursuant to the fee imposed under Section
576 75-76-177(1)(c), and (c) the fees, other than license fees,
577 imposed by the Mississippi Gaming Commission to reimburse the
578 commission for specific services rendered by its employees in the
579 performance of the commission's duties under the provisions of
580 this chapter shall be paid by the State Tax Commission to the
581 State Treasurer to be deposited in the State General Fund. The
582 local government fees shall be distributed by the State Tax
583 Commission pursuant to Section 75-76-197. An amount equal to
584 Three Million Dollars (\$3,000,000.00) of the revenue collected
585 during that month pursuant to the fee imposed under Section
586 75-76-177(1)(c) shall be deposited by the State Tax Commission
587 into the bond sinking fund created in Section 65-39-3. The amount
588 of the fees imposed by the Mississippi Gaming Commission under
589 paragraph (c) of this section, and collected during that month,

590 shall be deposited into the special fund created in Section 13 of
591 this act.

592 **[From and after July 1, 2022, this section shall read as**
593 **follows:]**

594 75-76-129. On or before the last day of each month, all
595 taxes, fees, interest, penalties, damages, fines or other monies
596 collected by the State Tax Commission during that month under the
597 provisions of this chapter, with the exception of the local
598 government fees imposed under Section 75-76-195, and with the
599 exception of any fees imposed by the Mississippi Gaming Commission
600 to reimburse the commission for specific services rendered by its
601 employees in the performance of the commission's duties under the
602 provisions of this chapter, shall be paid by the State Tax
603 Commission to the State Treasurer to be deposited in the State
604 General Fund. The local government fees shall be distributed by
605 the State Tax Commission pursuant to Section 75-76-197. The
606 amount of the fees, other than license fees, imposed by the
607 Mississippi Gaming Commission to reimburse the commission for
608 specific services rendered by its employees in the performance of
609 the commission's duties, and collected during that month, shall be
610 deposited into the special fund created in Section 13 of this act.

611 **SECTION 15.** The provisions of Sections 12 and 13 of this act
612 shall be codified in Chapter 76, Title 75, Mississippi Code of
613 1972.

614 **SECTION 16.** This act shall take effect and be in force from
615 and after July 1, 2007.