

By: Senator(s) Dearing

To: Finance

SENATE BILL NO. 2294

1 AN ACT TO CREATE A STATE LOTTERY; TO PROVIDE THAT THE STATE
2 LOTTERY SHALL BE ADMINISTERED BY THE MISSISSIPPI GAMING
3 COMMISSION; TO PROVIDE THE POWERS AND DUTIES OF THE MISSISSIPPI
4 GAMING COMMISSION REGARDING THE STATE LOTTERY; TO PROVIDE FOR THE
5 DISPOSITION OF PROCEEDS RECEIVED FROM THE SALE OF LOTTERY TICKETS;
6 TO CREATE THE "VISION 21 CONSTRUCTION SUPPLEMENT FUND" AND TO
7 PROVIDE THAT 75% OF THE NET PROCEEDS COLLECTED FROM THE SALE OF
8 LOTTERY TICKETS SHALL BE DEPOSITED INTO SUCH FUND TO BE USED
9 EXCLUSIVELY FOR THE COMPLETION OF PROJECTS IN THE VISION 21
10 PROGRAM; TO CREATE THE STATE HIGHWAY MAINTENANCE FUND INTO WHICH
11 25% OF THE NET PROCEEDS COLLECTED FROM THE SALE OF LOTTERY TICKETS
12 SHALL BE DEPOSITED INTO SUCH FUND TO BE USED EXCLUSIVELY FOR THE
13 MAINTENANCE OF STATE MAINTAINED HIGHWAYS; TO PROVIDE THAT UPON
14 COMPLETION OF ALL THE PROJECTS IN THE VISION 21 PROGRAM, 50% OF
15 THE NET PROCEEDS COLLECTED FROM THE SALE OF LOTTERY TICKETS SHALL
16 BE DEPOSITED IN THE STATE GENERAL FUND AND 50% OF THE NET PROCEEDS
17 COLLECTED FROM THE SALE OF LOTTERY TICKETS SHALL BE DEPOSITED INTO
18 THE STATE HIGHWAY MAINTENANCE FUND; TO AMEND SECTIONS 67-1-71,
19 75-76-3, 75-76-5, 97-33-9, 97-33-11, 97-33-13, 97-33-21, 97-33-23,
20 97-33-31, 97-33-33, 97-33-35, 97-33-37, 97-33-39, 97-33-41,
21 97-33-43, 97-33-45, 97-33-47 AND 97-33-49, MISSISSIPPI CODE OF
22 1972, IN CONFORMITY TO THE PROVISIONS OF THIS ACT; TO AMEND
23 SECTION 27-65-111, MISSISSIPPI CODE OF 1972, TO EXEMPT FROM SALES
24 TAXATION THE SALE OF LOTTERY TICKETS; AND FOR RELATED PURPOSES.

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

26 **SECTION 1.** As used in this section and Section 2 of this
27 act, the following words and phrases shall have the meanings
28 ascribed in this section unless the context clearly indicates
29 otherwise:



30 (a) "Commission" means the Mississippi Gaming
31 Commission.

32 (b) "Distributor" means any person authorized by the
33 Mississippi Gaming Commission to distribute lottery tickets to
34 retailers. A person having a gaming license issued under Section
35 75-76-1 et seq. may be a distributor.

36 (c) "Lottery" means any activity approved by the
37 Mississippi Gaming Commission in which:

38 (i) The player or players pay or agree to pay
39 something of value for chances, represented and differentiated by
40 tickets, slips of paper or other physical and tangible
41 documentation upon which appear numbers, symbols, characters or
42 other distinctive marks used to identify and designate the winner
43 or winners;

44 (ii) The winning chance or chances are to be
45 determined by a drawing or similar selection method based
46 predominately upon the element of chance or random selection
47 rather than upon the skill or judgment of the player or players;

48 (iii) The holder or holders of the winning chance
49 or chances are to receive a prize or something of valuable
50 consideration; and

51 (iv) The activity is conducted and participated in
52 without regard to geographical location, with the player or
53 players not being required to be present upon any particular



54 premises or at any particular location in order to participate or
55 to win.

56 (d) "Person" means any association, corporation, firm,
57 partnership, trust or other form of business association as well
58 as a natural person.

59 (e) "Retailer" means any person authorized by the
60 Mississippi Gaming Commission to sell lottery tickets to the
61 public. A person having a gaming license issued under Section
62 75-76-1 et seq. may be a retailer if located in a county that has
63 elected to participate in the state lottery.

64 **SECTION 2.** (1) There is created and established a state
65 lottery.

66 (2) The Mississippi Gaming Commission shall administer the
67 state lottery and shall have the authority to:

68 (a) Prescribe the method and form of application which
69 an applicant for a distributor's license or retailer's license, or
70 both, must follow and complete before consideration of his
71 application by the commission;

72 (b) Prescribe guidelines for the review of applications
73 for licenses and the approval or disapproval of such applications;

74 (c) Require an applicant to pay all or any part of the
75 fees and costs of investigation of such applicant as may be
76 determined by the commission, except that no applicant for an
77 initial license shall be required to pay any part of the fees or



78 costs of the investigation of the applicant with regard to the
79 initial license;

80 (d) Prescribe the manner and method of collection and
81 payment of fees and issuance of licenses;

82 (e) Prescribe conditions under which a licensee may be
83 subject to revocation or suspension of his license;

84 (f) Prescribe guidelines regarding the conduct of
85 specific lottery games, including, but not limited to:

86 (i) The types of games to be conducted;

87 (ii) The sale price of tickets;

88 (iii) The number and amount of prizes;

89 (iv) The method and location of selecting or
90 validating winning tickets;

91 (v) The frequency and means of conducting drawings
92 which shall be open to the public;

93 (vi) The manner of payment of prizes;

94 (vii) The frequency of games and drawings; and

95 (viii) Any other matters necessary or desirable
96 for the efficient and effective operation of lottery games;

97 (g) Enter into contracts with distributors for the
98 distribution of lottery tickets to retailers; and

99 (h) Take any action necessary for the implementation
100 and administration of the provisions of this section and Section 1
101 of this act and promulgate rules and regulations necessary for the



102 implementation and administration of the provisions of this
103 section and Section 1 of this act.

104 (3) No ticket shall knowingly be sold to any person under
105 the age of eighteen (18), but this subsection (3) does not
106 prohibit the purchase of a ticket by a person eighteen (18) years
107 of age or older for the purpose of making a gift to any person of
108 any age. In such case, the commission shall direct payment to an
109 adult member of the person's family or the legal guardian of the
110 person on behalf of such person.

111 (4) The proceeds received from the actual sale of lottery
112 tickets, less a reasonable percentage determined by the commission
113 to be retained by a retailer selling a ticket, shall be remitted
114 to the commission on a monthly basis. The commission shall
115 deposit the proceeds into the State Treasury on the day collected.
116 At the end of each month, the commission shall certify the total
117 proceeds collected from the sale of lottery tickets to the State
118 Treasurer who shall distribute such collections as follows:

119 (a) As nearly as practicable, forty-five percent (45%)
120 of the proceeds collected during the preceding month from the sale
121 of lottery tickets in the state shall be allocated as prize money,
122 to be distributed by the commission, provided that this provision
123 shall not create any lien, entitlement, cause of action, or other
124 private right, and any rights of holders of lottery tickets shall
125 be determined by the commission in administering the lottery;



126 (b) A reasonable percentage, as determined by the
127 commission, of the proceeds collected during the preceding month
128 from the sale of lottery tickets in the state shall be allocated
129 for distribution to the commission and paid to the commission to
130 defray the costs of administering the provisions of this section
131 and Section 1 of this act;

132 (c) Four percent (4%) of the proceeds collected during
133 the preceding month from the sale of lottery tickets within a
134 county shall be allocated for distribution to such county and paid
135 to such county;

136 (d) (i) Except as otherwise provided in this
137 paragraph, seventy-five percent (75%) of the remainder of the
138 proceeds collected during the preceding month from the sale of
139 lottery tickets in the state shall be deposited into the Vision 21
140 Construction Supplement Fund created in Section 3 of this act, and
141 twenty-five percent (25%) of such remainder shall be deposited
142 into the State Highway Maintenance Fund created in Section 4 of
143 this act.

144 (ii) At such time as the completion of the highway
145 projects described in Section 65-3-97 have been fully funded,
146 fifty percent (50%) of the remainder shall be deposited into the
147 State General Fund, and fifty percent (50%) shall be deposited
148 into the State Highway Maintenance Fund created in Section 4 of
149 this act to be used exclusively for the maintenance of highways of
150 the State of Mississippi.



151 **SECTION 3.** (1) There is created in the State Treasury a
152 special fund to be designated as the "Vision 21 Completion Fund,"
153 into which shall be deposited such funds as provided for in
154 Section 2(4)(d) of this act. All investment earnings or interest
155 earned on amounts in the fund shall be deposited to the credit of
156 the fund. Amounts remaining in the fund at the end of a fiscal
157 year shall not lapse into the State General Fund.

158 (2) Upon appropriation by the Legislature, money in the fund
159 shall be utilized by the Mississippi Department of Transportation
160 for the highway projects described in Section 65-3-97.

161 **SECTION 4.** (1) There is created in the State Treasury a
162 special fund to be designated as the "State Highway Maintenance
163 Fund," into which shall be deposited such funds as provided for in
164 Section 2(4)(d) of this act. All investment earnings or interest
165 earned on amounts in the fund shall be deposited to the credit of
166 the fund. Amounts remaining in the fund at the end of a fiscal
167 year shall not lapse into the State General Fund.

168 (2) Upon appropriation by the Legislature, money in the fund
169 shall be utilized by the Mississippi Department of Transportation
170 exclusively for the maintenance of state maintained highways.

171 **SECTION 5.** Section 67-1-71, Mississippi Code of 1972, is
172 amended as follows:

173 67-1-71. The department may revoke or suspend any permit
174 issued by it for a violation by the permittee of any of the



175 provisions of this chapter or of the regulations promulgated under
176 it by the department.

177 Permits must be revoked or suspended for the following
178 causes:

179 (a) Conviction of the permittee for the violation of
180 any of the provisions of this chapter;

181 (b) Willful failure or refusal by any permittee to
182 comply with any of the provisions of this chapter or of any rule
183 or regulation adopted pursuant thereto;

184 (c) The making of any materially false statement in any
185 application for a permit;

186 (d) Conviction of one or more of the clerks, agents or
187 employees of the permittee, of any violation of this chapter upon
188 the premises covered by such permit within a period of time as
189 designated by the rules or regulations of the department;

190 (e) The possession on the premises of any retail
191 permittee of any alcoholic beverages upon which the tax has not
192 been paid;

193 (f) The willful failure of any permittee to keep the
194 records or make the reports required by this chapter, or to allow
195 an inspection of such records by any duly authorized person;

196 (g) The suspension or revocation of a permit issued to
197 the permittee by the federal government, or conviction of
198 violating any federal law relating to alcoholic beverages;



199 (h) The failure to furnish any bond required by Section
200 27-71-21 within fifteen (15) days after notice from the
201 department; and

202 (i) The conducting of any form of illegal gambling on
203 the premises of any permittee or on any premises connected
204 therewith or the presence on any such premises of any gambling
205 device with the knowledge of the permittee.

206 The provisions of paragraph (i) of this section shall not
207 apply to gambling or the presence of any gambling devices, with
208 knowledge of the permittee, on board a cruise vessel in the waters
209 within the State of Mississippi, which lie adjacent to the State
210 of Mississippi south of the three (3) most southern counties in
211 the State of Mississippi, or on any vessel as defined in Section
212 27-109-1 whenever such vessel is on the Mississippi River or
213 navigable waters within any county bordering on the Mississippi
214 River. The department may, in its discretion, issue on-premises
215 retailer's permits to a common carrier of the nature described in
216 this paragraph.

217 The provisions of paragraph (i) of this section shall not
218 apply to the operation of any game or lottery authorized by
219 Sections 1 and 2 of this act.

220 No permit shall be suspended or revoked until after the
221 permittee has been provided reasonable notice of the charges
222 against him for which suspension or revocation is sought and the
223 opportunity to a hearing before the Board of Tax Appeals to



224 contest such charges and the suspension or revocation proposed.
225 Opportunity to a hearing is provided without an actual hearing if
226 the permittee, after receiving reasonable notice, including notice
227 of his right to a hearing, fails to timely request a hearing. The
228 permittee may also at any time waive his rights to reasonable
229 notice and/or to the opportunity to a hearing by agreeing to a
230 suspension or revocation offered by the department.
231 Notwithstanding the requirement above that a permit may not be
232 suspended without notice and opportunity to a hearing, sales of
233 alcoholic beverages by a permittee under a permit for which the
234 bond under Section 27-71-21 has been cancelled shall be suspended
235 from and after issuance of the notice provided in subsection (h)
236 above and shall continue to be suspended until the bond is
237 reinstated, a new bond is posted or sufficient cash or securities
238 as provided under Section 27-71-21 are deposited with the State
239 Treasurer for this permit.

240 In addition to the causes specified in this section and other
241 provisions of this chapter, the department shall be authorized to
242 suspend the permit of any permit holder for being out of
243 compliance with an order for support, as defined in Section
244 93-11-153. The procedure for suspension of a permit for being out
245 of compliance with an order for support, and the procedure for the
246 reissuance or reinstatement of a permit suspended for that
247 purpose, and the payment of any fees for the reissuance or
248 reinstatement of a permit suspended for that purpose, shall be



249 governed by Section 93-11-157 or 93-11-163, as the case may be.
250 If there is any conflict between any provision of Section
251 93-11-157 or 93-11-163 and any provision of this chapter, the
252 provisions of Section 93-11-157 or 93-11-163, as the case may be,
253 shall control.

254 **SECTION 6.** Section 75-76-3, Mississippi Code of 1972, is
255 amended as follows:

256 75-76-3. (1) The provisions of this chapter shall not be
257 construed to legalize any form of gaming which is prohibited under
258 the Mississippi Constitution or the laws of this state. All legal
259 gaming which is conducted in this state and which is otherwise
260 authorized by law shall be regulated and licensed pursuant to the
261 provisions of this chapter, unless the Legislature specifically
262 provides otherwise. Nothing in this chapter shall be construed as
263 encouraging the legalization of gambling in this state.

264 (2) The Legislature hereby finds and declares that lotteries
265 and gaming both consist of the material element of chance. The
266 Legislature is * * * permitted by virtue of its inherent powers to
267 legislate upon lotteries and gaming as the occasion arises. The
268 Legislature derives its power to legislate upon lotteries and
269 gaming or gambling devices from its inherent authority over the
270 morals and policy of the people * * *.

271 (3) The Legislature hereby finds, and declares it to be the
272 public policy of this state, that:



273 (a) Regulation of lotteries and licensed gaming is
274 important in order that * * * it be conducted honestly and
275 competitively, that the rights of the creditors of licensees are
276 protected and that * * * it is free from criminal and corruptive
277 elements.

278 (b) Public confidence and trust can only be maintained
279 by strict regulation of all persons, locations, practices,
280 associations and activities related to the operation of lotteries
281 and licensed gaming establishments and the manufacture or
282 distribution of gambling devices and equipment.

283 (c) All establishments where lotteries or gaming * * *,
284 or both, are conducted and * * * manufacturers, sellers and
285 distributors of certain * * * lottery and gaming devices and
286 equipment must therefore be licensed, controlled and assisted to
287 protect the public health, safety, morals, good order and general
288 welfare of the inhabitants of the state.

289 (4) It is the intent of the Legislature that gaming
290 licensees and any entity authorized to conduct a lottery, to the
291 extent practicable, employ residents of Mississippi as * * *
292 employees * * * in the operation of their * * * establishments
293 located in this state.

294 (5) No applicant for a license or other affirmative
295 commission approval has any right to a license or the granting of
296 the approval sought. Any license issued or other commission
297 approval granted pursuant to the provisions of this chapter is a



298 revocable privilege, and no holder acquires any vested right
299 therein or thereunder.

300 * * *

301 **SECTION 7.** Section 75-76-5, Mississippi Code of 1972, is
302 amended as follows:

303 75-76-5. As used in this chapter, unless the context
304 requires otherwise:

305 (a) "Applicant" means any person who has applied for or
306 is about to apply for a state gaming license, registration or
307 finding of suitability under the provisions of this chapter or
308 approval of any act or transaction for which approval is required
309 or permitted under the provisions of this chapter.

310 (b) "Application" means a request for the issuance of a
311 state gaming license, registration or finding of suitability under
312 the provisions of this chapter or for approval of any act or
313 transaction for which approval is required or permitted under the
314 provisions of this chapter but does not include any supplemental
315 forms or information that may be required with the application.

316 (c) "Associated equipment" means any equipment or
317 mechanical, electromechanical or electronic contrivance, component
318 or machine used remotely or directly in connection with gaming or
319 with any game, race book or sports pool that would not otherwise
320 be classified as a gaming device, including dice, playing cards,
321 links which connect to progressive slot machines, equipment which
322 affects the proper reporting of gross revenue, computerized



323 systems of betting at a race book or sports pool, computerized
324 systems for monitoring slot machines, and devices for weighing or
325 counting money.

326 (d) "Chairman" means the Chairman of the Mississippi
327 Gaming Commission except when used in the term "Chairman of the
328 State Tax Commission." "Chairman of the State Tax Commission" or
329 "commissioner" means the Commissioner of Revenue of the Department
330 of Revenue.

331 (e) "Commission" or "Mississippi Gaming Commission"
332 means the Mississippi Gaming Commission.

333 (f) "Commission member" means a member of the
334 Mississippi Gaming Commission.

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

339 (h) "Enforcement division" means a particular division
340 supervised by the executive director that provides enforcement
341 functions.

342 (i) "Establishment" means any premises wherein or
343 whereon any gaming is done.

344 (j) "Executive director" means the Executive Director
345 of the Mississippi Gaming Commission.

346 (k) Except as otherwise provided by law, "game," or
347 "gambling game" means any banking or percentage game played with



348 cards, with dice or with any mechanical, electromechanical or
349 electronic device or machine for money, property, checks, credit
350 or any representative of value, including, without limiting, the
351 generality of the foregoing, faro, monte, roulette, keno, fan-tan,
352 twenty-one, blackjack, seven-and-a-half, big injun, klondike,
353 craps, poker, chuck-a-luck (dai shu), wheel of fortune, chemin de
354 fer, baccarat, pai gow, beat the banker, panguingui, slot machine,
355 or any other game or device approved by the commission. However,
356 "game" or "gambling game" shall not include bingo games or raffles
357 which are held pursuant to the provisions of Section
358 97-33-51, * * * the illegal gambling activities described in
359 Section 97-33-8, or any game authorized by Sections 1 and 2 of
360 this act.

361 The commission shall not be required to recognize any game
362 hereunder with respect to which the commission determines it does
363 not have sufficient experience or expertise.

364 (l) "Gaming" or "gambling" means to deal, operate,
365 carry on, conduct, maintain or expose for play any game as defined
366 in this chapter.

367 (m) "Gaming device" means any mechanical,
368 electromechanical or electronic contrivance, component or machine
369 used in connection with gaming or any game which affects the
370 result of a wager by determining win or loss. The term includes a
371 system for processing information which can alter the normal
372 criteria of random selection, which affects the operation of any



373 game, or which determines the outcome of a game. The term does
374 not include a system or device which affects a game solely by
375 stopping its operation so that the outcome remains undetermined,
376 and does not include any antique coin machine as defined in
377 Section 27-27-12.

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

- 381 (i) Boxmen;
- 382 (ii) Cashiers;
- 383 (iii) Change personnel;
- 384 (iv) Counting room personnel;
- 385 (v) Dealers;
- 386 (vi) Floormen;
- 387 (vii) Hosts or other persons empowered to extend
388 credit or complimentary services;
- 389 (viii) Keno runners;
- 390 (ix) Keno writers;
- 391 (x) Machine mechanics;
- 392 (xi) Security personnel;
- 393 (xii) Shift or pit bosses;
- 394 (xiii) Shills;
- 395 (xiv) Supervisors or managers; and
- 396 (xv) Ticket writers.



397 The term "gaming employee" also includes employees of
398 manufacturers or distributors of gaming equipment within this
399 state whose duties are directly involved with the manufacture,
400 repair or distribution of gaming equipment.

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

404 (o) "Gaming license" means any license issued by the
405 state which authorizes the person named therein to engage in
406 gaming.

407 (p) "Gross revenue" means the total of all of the
408 following, less the total of all cash paid out as losses to
409 patrons and those amounts paid to purchase annuities to fund
410 losses paid to patrons over several years by independent financial
411 institutions:

412 (i) Cash received as winnings;

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

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

417 For the purposes of this definition, cash or the value of
418 noncash prizes awarded to patrons in a contest or tournament are
419 not losses.

420 The term does not include:

421 (i) Counterfeit money or tokens;



422 (ii) Coins of other countries which are received
423 in gaming devices;

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

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

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

431 (r) "Investigation division" means a particular
432 division supervised by the executive director that provides
433 investigative functions.

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

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

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

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

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



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

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

449 (z) "Party" means the Mississippi Gaming Commission and
450 any licensee or other person appearing of record in any proceeding
451 before the commission; or the Mississippi Gaming Commission and
452 any licensee or other person appearing of record in any proceeding
453 for judicial review of any action, decision or order of the
454 commission.

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

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

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

464 (dd) "Regulation" means a rule, standard, directive or
465 statement of general applicability which effectuates law or policy
466 or which describes the procedure or requirements for practicing
467 before the commission. The term includes a proposed regulation
468 and the amendment or repeal of a prior regulation but does not
469 include:



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

473 (ii) A declaratory ruling;

474 (iii) An interagency memorandum;

475 (iv) The commission's decision in a contested case
476 or relating to an application for a license; or

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

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

481 (ff) "Slot machine" means any mechanical, electrical or
482 other device, contrivance or machine which, upon insertion of a
483 coin, token or similar object, or upon payment of any
484 consideration, is available to play or operate, the play or
485 operation of which, whether by reason of the skill of the operator
486 or application of the element of chance, or both, may deliver or
487 entitle the person playing or operating the machine to receive
488 cash, premiums, merchandise, tokens or anything of value, whether
489 the payoff is made automatically from the machine or in any other
490 manner. The term does not include any antique coin machine as
491 defined in Section 27-27-12.

492 (gg) "Sports pool" means the business of accepting
493 wagers on sporting events, except for athletic events, by any



494 system or method of wagering other than the system known as the
495 "pari-mutuel method of wagering."

496 (hh) "State Tax Commission" or "department" means the
497 Department of Revenue of the State of Mississippi.

498 (ii) "Temporary work permit" means a work permit which
499 is valid only for a period not to exceed ninety (90) days from its
500 date of issue and which is not renewable.

501 (jj) "Vessel" or "cruise vessel" shall have the
502 meanings ascribed to such terms under Section 27-109-1.

503 (kk) "Work permit" means any card, certificate or
504 permit issued by the commission, whether denominated as a work
505 permit, registration card or otherwise, authorizing the employment
506 of the holder as a gaming employee. A document issued by any
507 governmental authority for any employment other than gaming is not
508 a valid work permit for the purposes of this chapter.

509 (ll) "School or training institution" means any school
510 or training institution which is licensed by the commission to
511 teach or train gaming employees pursuant to Section 75-76-34.

512 (mm) "Cheat" means to alter the selection of criteria
513 that determine:

514 (i) The rules of a game; or

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

516 (nn) "Promotional activity" means an activity or event
517 conducted or held for the purpose of promoting or marketing the
518 individual licensed gaming establishment that is engaging in the



519 promotional activity. The term includes, but is not limited to, a
520 game of any kind other than as defined in paragraph (k) of this
521 section, a tournament, a contest, a drawing, or a promotion of any
522 kind.

523 **SECTION 8.** Section 97-33-9, Mississippi Code of 1972, is
524 amended as follows:

525 97-33-9. Except as otherwise provided in Section 97-33-8, if
526 any person shall be guilty of keeping or exhibiting any game or
527 gaming table commonly called A.B.C. or E.O. roulette or
528 rowley-powley, or rouge et noir, roredo, keno, monte, or any
529 faro-bank, or other game, gaming table, or bank of the same or
530 like kind or any other kind or description under any other name
531 whatever, or shall be in any manner either directly or indirectly
532 interested or concerned in any gaming tables, banks, or games,
533 either by furnishing money or articles for the purpose of carrying
534 on the same, being interested in the loss or gain of said table,
535 bank or games, or employed in any manner in conducting, carrying
536 on, or exhibiting said gaming tables, games, or banks, every
537 person so offending and being thereof convicted, shall be fined
538 not less than Twenty-five Dollars (\$25.00) nor more than Two
539 Thousand Dollars (\$2,000.00), or be imprisoned in the county jail
540 not longer than two (2) months, or by both such fine and
541 imprisonment, in the discretion of the court. Nothing in this
542 section shall apply to any person who owns, possesses, controls,
543 installs, procures, repairs or transports any gambling device,



544 machine or equipment in accordance with subsection (4) of Section
545 97-33-7 or Section 75-76-34.

546 This section shall not apply to the operation of any game or
547 lottery authorized by Sections 1 and 2 of this act.

548 **SECTION 9.** Section 97-33-11, Mississippi Code of 1972, is
549 amended as follows:

550 97-33-11. It shall not be lawful for any association of
551 persons of the character commonly known as a "club," whether such
552 association be incorporated or not, in any manner, either directly
553 or indirectly, to have any interest or concern in any gambling
554 tables, banks, or games, by means of what is sometimes called a
555 "rake-off" or "take-out," or by means of an assessment upon
556 certain combinations, or hands at cards, or by means of a
557 percentage extracted from players, or an assessment made upon, or
558 a contribution from them, or by any other means, device or
559 contrivance whatsoever. It shall not be lawful for such an
560 association to lend or advance money or any other valuable thing
561 to any person engaged or about to engage in playing any game of
562 chance prohibited by law, or to become responsible directly or
563 indirectly for any money or other valuable thing lost, or which
564 may be lost, by any player in any such game. If any such
565 association shall violate any of the provisions of this section
566 each and every member thereof shall be guilty of a misdemeanor
567 and, upon conviction thereof, shall be fined in a sum not more
568 than Five Hundred Dollars (\$500.00); and unless such fine and



569 costs be immediately paid, shall be imprisoned in the county jail
570 for not less than five (5) nor more than twenty (20) days. Each
571 grand jury shall cause such of the members of such an association
572 as it may choose to appear before them and submit to examination
573 touching the observance or nonobservance by such association of
574 the provisions hereof.

575 This section shall not apply to the operation of any game or
576 lottery authorized by Sections 1 and 2 of this act.

577 **SECTION 10.** Section 97-33-13, Mississippi Code of 1972, is
578 amended as follows:

579 97-33-13. Any owner, lessee, or occupant of any outhouse or
580 other building, who shall knowingly permit or suffer any of the
581 before-mentioned tables, banks, or games, or any other game
582 prohibited by law, to be carried on, kept, or exhibited in his
583 said house or other building, or on his lot or premises, being
584 thereof convicted, shall be fined not less than One Hundred
585 Dollars (\$100.00) nor more than Two Thousand Dollars (\$2,000.00).

586 This section shall not apply to the operation of any game or
587 lottery authorized by Sections 1 and 2 of this act.

588 **SECTION 11.** Section 97-33-21, Mississippi Code of 1972, is
589 amended as follows:

590 97-33-21. Any person of full age who shall bet any money or
591 thing of any value with a minor, or allow a minor to bet at any
592 game or gaming table exhibited by him, or in which he is
593 interested or in any manner concerned, on conviction thereof,



594 shall be fined not less than Three Hundred Dollars (\$300.00) and
595 imprisoned not less than three (3) months.

596 This section shall apply to minors under the age of eighteen
597 (18) as it might apply to the operation of any game or lottery
598 authorized by Sections 1 and 2 of this act.

599 **SECTION 12.** Section 97-33-23, Mississippi Code of 1972, is
600 amended as follows:

601 97-33-23. Any person of full age who shall bet any money or
602 thing of value with a minor, knowing such minor to be under the
603 age of twenty-one (21) years, or allowing any such minor to bet at
604 any game or games, or at any gaming table exhibited by him, or in
605 which he is interested or in any manner concerned, on conviction
606 thereof, shall be punished by imprisonment in the Penitentiary not
607 exceeding two (2) years.

608 This section shall apply to minors under the age of eighteen
609 (18) with regard to the operation of any game or lottery
610 authorized by Sections 1 and 2 of this act.

611 **SECTION 13.** Section 97-33-31, Mississippi Code of 1972, is
612 amended as follows:

613 97-33-31. If any person, in order to raise money for himself
614 or another, or for any purpose whatever, shall publicly or
615 privately put up a lottery to be drawn or adventured for, he
616 shall, on conviction, be imprisoned in the Penitentiary not
617 exceeding five (5) years.



618 This section shall not apply to the operation of any game or
619 lottery authorized by Sections 1 and 2 of this act.

620 **SECTION 14.** Section 97-33-33, Mississippi Code of 1972, is
621 amended as follows:

622 97-33-33. If any person shall in any way advertise any
623 lottery whatever, no matter where located, or shall knowingly have
624 in his possession any posters or other lottery advertisements of
625 any kind, save a regularly issued newspaper containing such an
626 advertisement without intent to circulate the same as an
627 advertisement, he shall, on conviction, be fined not less than
628 Twenty-five Dollars (\$25.00) nor more than One Hundred Dollars
629 (\$100.00), or be imprisoned in the county jail not exceeding three
630 (3) months, or both.

631 This section shall not apply to the operation of any game or
632 lottery authorized by Sections 1 and 2 of this act.

633 **SECTION 15.** Section 97-33-35, Mississippi Code of 1972, is
634 amended as follows:

635 97-33-35. If any newspaper published or circulated in this
636 state shall contain an advertisement of any lottery whatever, or
637 any matter intended to advertise a lottery, no matter where
638 located, the editor or editors, publisher or publishers, and the
639 owner or owners thereof permitting the same, shall be guilty of a
640 misdemeanor and, on conviction, shall be fined not less than One
641 Hundred Dollars (\$100.00) nor more than One Thousand Dollars
642 (\$1,000.00), and be imprisoned in the county jail not less than



643 ten (10) days nor more than three (3) months, for each offense.
644 The issuance of each separate daily or weekly edition of the
645 newspaper that shall contain such an advertisement shall be
646 considered a separate offense.

647 This section shall not apply to the operation of any game or
648 lottery authorized by Sections 1 and 2 of this act.

649 **SECTION 16.** Section 97-33-37, Mississippi Code of 1972, is
650 amended as follows:

651 97-33-37. If any newsdealer or other person shall, directly
652 or indirectly, sell or offer for sale any newspaper or other
653 publication containing a lottery advertisement, he shall be guilty
654 of a misdemeanor * * * and, upon conviction, shall be fined not
655 less than Ten Dollars (\$10.00) or imprisoned not less than ten
656 (10) days, or both.

657 This section shall not apply to the operation of any game or
658 lottery authorized by Sections 1 and 2 of this act.

659 **SECTION 17.** Section 97-33-39, Mississippi Code of 1972, is
660 amended as follows:

661 97-33-39. If any person shall sell, or offer or expose for
662 sale, any lottery ticket, whether the lottery be in or out of this
663 state, or for or in any other state, territory, district, or
664 country, he shall, on conviction, be fined not less than
665 Twenty-five Dollars (\$25.00) nor more than One Hundred Dollars
666 (\$100.00), or imprisoned in the county jail not less than ten (10)
667 days nor more than sixty (60) days, or both.



668 This section shall not apply to the operation of any game or
669 lottery authorized by Sections 1 and 2 of this act.

670 **SECTION 18.** Section 97-33-41, Mississippi Code of 1972, is
671 amended as follows:

672 97-33-41. If any person shall buy in this state any lottery
673 ticket, whether the lottery be in or out of this state, or of or
674 in any other state, territory, district, or country, he shall, on
675 conviction, be fined not less than Five Dollars (\$5.00) nor more
676 than Twenty-five Dollars (\$25.00), or be imprisoned in the county
677 jail not exceeding ten (10) days, or both.

678 This section shall not apply to the operation of any game or
679 lottery authorized by Sections 1 and 2 of this act.

680 **SECTION 19.** Section 97-33-43, Mississippi Code of 1972, is
681 amended as follows:

682 97-33-43. If any railroad company shall suffer or permit the
683 sale of a lottery ticket of any kind on its cars, or at its depots
684 or depot grounds, or by its employees, no matter where the lottery
685 is located, it shall be guilty of a misdemeanor and, on
686 conviction, shall be fined not less than Twenty Dollars (\$20.00)
687 nor more than One Hundred Dollars (\$100.00) for every such ticket
688 so sold.

689 This section shall not apply to the operation of any game or
690 lottery authorized by Sections 1 and 2 of this act.

691 **SECTION 20.** Section 97-33-45, Mississippi Code of 1972, is
692 amended as follows:



693 97-33-45. If the owner or owners of any steamboat shall
694 suffer or permit the sale of a lottery ticket of any kind on his
695 or their boat, or by his or their employees, no matter where the
696 lottery is located, he or they shall be guilty of a misdemeanor
697 and shall, on conviction, be punished as prescribed in Section
698 97-33-43.

699 This section shall not apply to the operation of any game or
700 lottery authorized by Sections 1 and 2 of this act.

701 **SECTION 21.** Section 97-33-47, Mississippi Code of 1972, is
702 amended as follows:

703 97-33-47. If any person shall act as agent for any lottery
704 or lottery company, no matter where domiciled or located, or if he
705 shall assume to so act as agent, or if he receive any money or
706 other thing for any such lottery or lottery company, or deliver to
707 any person any ticket or tickets, prize or prizes, or other thing
708 from such lottery or lottery company, he shall, on conviction, be
709 fined not less than One Hundred Dollars (\$100.00), nor more than
710 Five Hundred Dollars (\$500.00), and be imprisoned in the county
711 jail not less than three (3) months nor more than six (6) months.

712 This section shall not apply to the operation of any game or
713 lottery authorized by Sections 1 and 2 of this act.

714 **SECTION 22.** Section 97-33-49, Mississippi Code of 1972, is
715 amended as follows:

716 97-33-49. Except as otherwise provided in Section 97-33-51,
717 if any person, in order to raise money for himself or another,



718 shall publicly or privately put up or in any way offer any prize
719 or thing to be raffled or played for, he shall, on conviction, be
720 fined not more than Twenty Dollars (\$20.00), or be imprisoned not
721 more than one (1) month in the county jail.

722 This section shall not apply to the operation of any game or
723 lottery authorized by Sections 1 and 2 of this act.

724 **SECTION 23.** Section 27-65-111, Mississippi Code of 1972, is
725 amended as follows:

726 27-65-111. The exemptions from the provisions of this
727 chapter which are not industrial, agricultural or governmental, or
728 which do not relate to utilities or taxes, or which are not
729 properly classified as one (1) of the exemption classifications of
730 this chapter, shall be confined to persons or property exempted by
731 this section or by the Constitution of the United States or the
732 State of Mississippi. No exemptions as now provided by any other
733 section, except the classified exemption sections of this chapter
734 set forth herein, shall be valid as against the tax herein levied.
735 Any subsequent exemption from the tax levied hereunder, except as
736 indicated above, shall be provided by amendments to this section.

737 No exemption provided in this section shall apply to taxes
738 levied by Section 27-65-15 or 27-65-21, Mississippi Code of 1972.

739 The tax levied by this chapter shall not apply to the
740 following:

741 (a) Sales of tangible personal property and services to
742 hospitals or infirmaries owned and operated by a corporation or



743 association in which no part of the net earnings inures to the
744 benefit of any private shareholder, group or individual, and which
745 are subject to and governed by Sections 41-7-123 through 41-7-127.

746 Only sales of tangible personal property or services which
747 are ordinary and necessary to the operation of such hospitals and
748 infirmaries are exempted from tax.

749 (b) Sales of daily or weekly newspapers, and
750 periodicals or publications of scientific, literary or educational
751 organizations exempt from federal income taxation under Section
752 501(c) (3) of the Internal Revenue Code of 1954, as it exists as of
753 March 31, 1975, and subscription sales of all magazines.

754 (c) Sales of coffins, caskets and other materials used
755 in the preparation of human bodies for burial.

756 (d) Sales of tangible personal property for immediate
757 export to a foreign country.

758 (e) Sales of tangible personal property to an
759 orphanage, old men's or ladies' home, supported wholly or in part
760 by a religious denomination, fraternal nonprofit organization or
761 other nonprofit organization.

762 (f) Sales of tangible personal property, labor or
763 services taxable under Sections 27-65-17, 27-65-19 and 27-65-23,
764 to a YMCA, YWCA, a Boys' or Girls' Club owned and operated by a
765 corporation or association in which no part of the net earnings
766 inures to the benefit of any private shareholder, group or
767 individual.



768 (g) Sales to elementary and secondary grade schools,
769 junior and senior colleges owned and operated by a corporation or
770 association in which no part of the net earnings inures to the
771 benefit of any private shareholder, group or individual, and which
772 are exempt from state income taxation, provided that this
773 exemption does not apply to sales of property or services which
774 are not to be used in the ordinary operation of the school, or
775 which are to be resold to the students or the public.

776 (h) The gross proceeds of retail sales and the use or
777 consumption in this state of drugs and medicines:

778 (i) Prescribed for the treatment of a human being
779 by a person authorized to prescribe the medicines, and dispensed
780 or prescription filled by a registered pharmacist in accordance
781 with law; or

782 (ii) Furnished by a licensed physician, surgeon,
783 dentist or podiatrist to his own patient for treatment of the
784 patient; or

785 (iii) Furnished by a hospital for treatment of any
786 person pursuant to the order of a licensed physician, surgeon,
787 dentist or podiatrist; or

788 (iv) Sold to a licensed physician, surgeon,
789 podiatrist, dentist or hospital for the treatment of a human
790 being; or

791 (v) Sold to this state or any political
792 subdivision or municipal corporation thereof, for use in the



793 treatment of a human being or furnished for the treatment of a
794 human being by a medical facility or clinic maintained by this
795 state or any political subdivision or municipal corporation
796 thereof.

797 "Medicines," as used in this paragraph (h), shall mean and
798 include any substance or preparation intended for use by external
799 or internal application to the human body in the diagnosis, cure,
800 mitigation, treatment or prevention of disease and which is
801 commonly recognized as a substance or preparation intended for
802 such use; provided that "medicines" do not include any auditory,
803 prosthetic, ophthalmic or ocular device or appliance, any dentures
804 or parts thereof or any artificial limbs or their replacement
805 parts, articles which are in the nature of splints, bandages,
806 pads, compresses, supports, dressings, instruments, apparatus,
807 contrivances, appliances, devices or other mechanical, electronic,
808 optical or physical equipment or article or the component parts
809 and accessories thereof, or any alcoholic beverage or any other
810 drug or medicine not commonly referred to as a prescription drug.

811 Notwithstanding the preceding sentence of this paragraph (h),
812 "medicines" as used in this paragraph (h), shall mean and include
813 sutures, whether or not permanently implanted, bone screws, bone
814 pins, pacemakers and other articles permanently implanted in the
815 human body to assist the functioning of any natural organ, artery,
816 vein or limb and which remain or dissolve in the body.



817 "Hospital," as used in this paragraph (h), shall have the
818 meaning ascribed to it in Section 41-9-3, Mississippi Code of
819 1972.

820 Insulin furnished by a registered pharmacist to a person for
821 treatment of diabetes as directed by a physician shall be deemed
822 to be dispensed on prescription within the meaning of this
823 paragraph (h).

824 (i) Retail sales of automobiles, trucks and
825 truck-tractors if exported from this state within forty-eight (48)
826 hours and registered and first used in another state.

827 (j) Sales of tangible personal property or services to
828 the Salvation Army and the Muscular Dystrophy Association, Inc.

829 (k) From July 1, 1985, through December 31, 1992,
830 retail sales of "alcohol blended fuel" as such term is defined in
831 Section 75-55-5. The gasoline-alcohol blend or the straight
832 alcohol eligible for this exemption shall not contain alcohol
833 distilled outside the State of Mississippi.

834 (l) Sales of tangible personal property or services to
835 the Institute for Technology Development.

836 (m) The gross proceeds of retail sales of food and
837 drink for human consumption made through vending machines serviced
838 by full line vendors from and not connected with other taxable
839 businesses.

840 (n) The gross proceeds of sales of motor fuel.



841 (o) Retail sales of food for human consumption
842 purchased with food stamps issued by the United States Department
843 of Agriculture, or other federal agency, from and after October 1,
844 1987, or from and after the expiration of any waiver granted
845 pursuant to federal law, the effect of which waiver is to permit
846 the collection by the state of tax on such retail sales of food
847 for human consumption purchased with food stamps.

848 (p) Sales of cookies for human consumption by the Girl
849 Scouts of America no part of the net earnings from which sales
850 inures to the benefit of any private group or individual.

851 (q) Gifts or sales of tangible personal property or
852 services to public or private nonprofit museums of art.

853 (r) Sales of tangible personal property or services to
854 alumni associations of state-supported colleges or universities.

855 (s) Sales of tangible personal property or services to
856 National Association of Junior Auxiliaries, Inc., and chapters of
857 the National Association of Junior Auxiliaries, Inc.

858 (t) Sales of tangible personal property or services to
859 domestic violence shelters which qualify for state funding under
860 Sections 93-21-101 through 93-21-113.

861 (u) Sales of tangible personal property or services to
862 the National Multiple Sclerosis Society, Mississippi Chapter.

863 (v) Retail sales of food for human consumption
864 purchased with food instruments issued the Mississippi Band of



865 Choctaw Indians under the Women, Infants and Children Program
866 (WIC) funded by the United States Department of Agriculture.

867 (w) Sales of tangible personal property or services to
868 a private company, as defined in Section 57-61-5, which is making
869 such purchases with proceeds of bonds issued under Section 57-61-1
870 et seq., the Mississippi Business Investment Act.

871 (x) The gross collections from the operation of
872 self-service, coin-operated car washing equipment and sales of the
873 service of washing motor vehicles with portable high-pressure
874 washing equipment on the premises of the customer.

875 (y) Sales of tangible personal property or services to
876 the Mississippi Technology Alliance.

877 (z) Sales of tangible personal property to nonprofit
878 organizations that provide foster care, adoption services and
879 temporary housing for unwed mothers and their children if the
880 organization is exempt from federal income taxation under Section
881 501(c) (3) of the Internal Revenue Code.

882 (aa) Sales of tangible personal property to nonprofit
883 organizations that provide residential rehabilitation for persons
884 with alcohol and drug dependencies if the organization is exempt
885 from federal income taxation under Section 501(c) (3) of the
886 Internal Revenue Code.

887 (bb) Retail sales of an article of clothing or footwear
888 designed to be worn on or about the human body if the sales price
889 of the article is less than One Hundred Dollars (\$100.00) and the



890 sale takes place during a period beginning at 12:01 a.m. on the
891 last Friday in July and ending at 12:00 midnight the following
892 Saturday. This paragraph (bb) shall not apply to:

893 (i) Accessories including jewelry, handbags,
894 luggage, umbrellas, wallets, watches, backpacks, briefcases,
895 garment bags and similar items carried on or about the human body,
896 without regard to whether worn on the body in a manner
897 characteristic of clothing;

898 (ii) The rental of clothing or footwear; and

899 (iii) Skis, swim fins, roller blades, skates and
900 similar items worn on the foot.

901 From and after January 1, 2010, the governing authorities of
902 a municipality, for retail sales occurring within the corporate
903 limits of the municipality, may suspend the application of the
904 exemption provided for in this paragraph (bb) by adoption of a
905 resolution to that effect stating the date upon which the
906 suspension shall take effect. A certified copy of the resolution
907 shall be furnished to the Department of Revenue at least ninety
908 (90) days prior to the date upon which the municipality desires
909 such suspension to take effect.

910 (cc) The gross proceeds of sales of tangible personal
911 property made for the sole purpose of raising funds for a school
912 or an organization affiliated with a school.



913 As used in this paragraph (cc), "school" means any public or
914 private school that teaches courses of instruction to students in
915 any grade from kindergarten through Grade 12.

916 (dd) Sales of durable medical equipment and home
917 medical supplies when ordered or prescribed by a licensed
918 physician for medical purposes of a patient. As used in this
919 paragraph (dd), "durable medical equipment" and "home medical
920 supplies" mean equipment, including repair and replacement parts
921 for the equipment or supplies listed under Title XVIII of the
922 Social Security Act or under the state plan for medical assistance
923 under Title XIX of the Social Security Act, prosthetics,
924 orthotics, hearing aids, hearing devices, prescription eyeglasses,
925 oxygen and oxygen equipment. Payment does not have to be made, in
926 whole or in part, by any particular person to be eligible for this
927 exemption. Purchases of home medical equipment and supplies by a
928 provider of home health services or a provider of hospice services
929 are eligible for this exemption if the purchases otherwise meet
930 the requirements of this paragraph.

931 (ee) Sales of tangible personal property or services to
932 Mississippi Blood Services.

933 (ff) (i) Subject to the provisions of this paragraph
934 (ff), retail sales of firearms, ammunition and hunting supplies if
935 sold during the annual Mississippi Second Amendment Weekend
936 holiday beginning at 12:01 a.m. on the last Friday in August and
937 ending at 12:00 midnight the following Sunday. For the purposes



938 of this paragraph (ff), "hunting supplies" means tangible personal
939 property used for hunting, including, and limited to, archery
940 equipment, firearm and archery cases, firearm and archery
941 accessories, hearing protection, holsters, belts and slings.
942 Hunting supplies does not include animals used for hunting.

943 (ii) This paragraph (ff) shall apply only if one
944 or more of the following occur:

945 1. Title to and/or possession of an eligible
946 item is transferred from a seller to a purchaser; and/or

947 2. A purchaser orders and pays for an
948 eligible item and the seller accepts the order for immediate
949 shipment, even if delivery is made after the time period provided
950 in subparagraph (i) of this paragraph (ff), provided that the
951 purchaser has not requested or caused the delay in shipment.

952 (gg) Sales of nonperishable food items to charitable
953 organizations that are exempt from federal income taxation under
954 Section 501(c)(3) of the Internal Revenue Code and operate a food
955 bank or food pantry or food lines.

956 (hh) Sales of tangible personal property or services to
957 the United Way of the Pine Belt Region, Inc.

958 (ii) Sales of tangible personal property or services to
959 the Mississippi Children's Museum or any subsidiary or affiliate
960 thereof operating a satellite or branch museum within this state.

961 (jj) Sales of tangible personal property or services to
962 the Jackson Zoological Park.



963 (kk) Sales of tangible personal property or services to
964 the Hattiesburg Zoo.

965 (ll) Gross proceeds from sales of food, merchandise or
966 other concessions at an event held solely for religious or
967 charitable purposes at livestock facilities, agriculture
968 facilities or other facilities constructed, renovated or expanded
969 with funds for the grant program authorized under Section 18,
970 Chapter 530, Laws of 1995.

971 (mm) Sales of tangible personal property and services
972 to the Diabetes Foundation of Mississippi and the Mississippi
973 Chapter of the Juvenile Diabetes Research Foundation.

974 (nn) Sales of potting soil, mulch, or other soil
975 amendments used in growing ornamental plants which bear no fruit
976 of commercial value when sold to commercial plant nurseries that
977 operate exclusively at wholesale and where no retail sales can be
978 made.

979 (oo) Sales of tangible personal property or services to
980 the University of Mississippi Medical Center Research Development
981 Foundation.

982 (pp) Sales of tangible personal property or services to
983 Keep Mississippi Beautiful, Inc., and all affiliates of Keep
984 Mississippi Beautiful, Inc.

985 (qq) Sales of tangible personal property or services to
986 the Friends of Children's Hospital.



987 (rr) Sales of tangible personal property or services to
988 the Pinecrest Weekend Backpacks for Kids located in Corinth,
989 Mississippi.

990 (ss) Sales of hearing aids when ordered or prescribed
991 by a licensed physician, audiologist or hearing aid specialist for
992 the medical purposes of a patient.

993 (tt) Sales exempt under the Facilitating Business Rapid
994 Response to State Declared Disasters Act of 2015 (Sections
995 27-113-1 through 27-113-9).

996 (uu) Sales of lottery tickets by a retailer as
997 authorized by Sections 1 and 2 of this act.

998 **SECTION 24.** This act shall take effect and be in force from
999 and after July 1, 2017.

