

By: Senator(s) Moran, Gollott, Tindell,  
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To: Finance

SENATE BILL NO. 2473

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 PROVIDE THAT A PORTION OF THE PROCEEDS COLLECTED FROM THE SALE  
7 OF LOTTERY TICKETS SHALL BE DEPOSITED INTO THE STATE HIGHWAY FUND  
8 TO BE USED EXCLUSIVELY FOR THE CONSTRUCTION, RECONSTRUCTION AND  
9 MAINTENANCE OF HIGHWAYS OF THE STATE OF MISSISSIPPI; TO CREATE THE  
10 MISSISSIPPI ADEQUATE EDUCATION SUPPLEMENT FUND INTO WHICH A  
11 PORTION OF THE PROCEEDS COLLECTED FROM THE SALE OF LOTTERY TICKETS  
12 SHALL BE DEPOSITED; TO PROVIDE THAT 50% OF THE MONEY IN THE FUND  
13 SHALL BE APPROPRIATED BY THE LEGISLATURE TO SUPPLEMENT THE  
14 MISSISSIPPI ADEQUATE EDUCATION PROGRAM; TO AMEND SECTIONS 67-1-71,  
15 75-76-3, 75-76-5, 97-33-9, 97-33-11, 97-33-13, 97-33-21, 97-33-23,  
16 97-33-31, 97-33-33, 97-33-35, 97-33-37, 97-33-39, 97-33-41,  
17 97-33-43, 97-33-45, 97-33-47 AND 97-33-49, MISSISSIPPI CODE OF  
18 1972, IN CONFORMITY TO THE PROVISIONS OF THIS ACT; TO AMEND  
19 SECTION 27-65-111, MISSISSIPPI CODE OF 1972, TO EXEMPT FROM SALES  
20 TAXATION THE SALE OF LOTTERY TICKETS; AND FOR RELATED PURPOSES.

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

22 **SECTION 1.** As used in this section and Section 2 of this  
23 act, the following words and phrases shall have the meanings  
24 ascribed in this section unless the context clearly indicates  
25 otherwise:

26 (a) "Commission" means the Mississippi Gaming  
27 Commission.



28           (b) "Distributor" means any person authorized by the  
29 Mississippi Gaming Commission to distribute lottery tickets to  
30 retailers. A person having a gaming license issued under Section  
31 75-76-1 et seq. may be a distributor.

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

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

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

44                   (iii) The holder or holders of the winning chance  
45 or chances are to receive a prize or something of valuable  
46 consideration; and

47                   (iv) The activity is conducted and participated in  
48 without regard to geographical location, with the player or  
49 players not being required to be present upon any particular  
50 premises or at any particular location in order to participate or  
51 to win.



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

55 (e) "Retailer" means any person authorized by the  
56 Mississippi Gaming Commission to sell lottery tickets to the  
57 public. A person having a gaming license issued under Section  
58 75-76-1 et seq. may be a retailer if located in a county that has  
59 elected to participate in the state lottery.

60 **SECTION 2.** (1) There is created and established a state  
61 lottery.

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

64 (a) Prescribe the method and form of application which  
65 an applicant for a distributor's license or retailer's license, or  
66 both, must follow and complete before consideration of his  
67 application by the commission;

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

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



76           (d) Prescribe the manner and method of collection and  
77 payment of fees and issuance of licenses;

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

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

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

83               (ii) The sale price of tickets;

84               (iii) The number and amount of prizes;

85               (iv) The method and location of selecting or  
86 validating winning tickets;

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

89               (vi) The manner of payment of prizes;

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

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

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

95           (h) Take any action necessary for the implementation  
96 and administration of the provisions of this section and Section 1  
97 of this act and promulgate rules and regulations necessary for the  
98 implementation and administration of the provisions of this  
99 section and Section 1 of this act.



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

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

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

122           (b) A reasonable percentage, as determined by the  
123 commission, of the proceeds collected during the preceding month  
124 from the sale of lottery tickets in the state shall be allocated



125 for distribution to the commission and paid to the commission to  
126 defray the costs of administering the provisions of this section  
127 and Section 1 of this act;

128 (c) Four percent (4%) of the proceeds collected during  
129 the preceding month from the sale of lottery tickets within a  
130 county shall be allocated for distribution to such county and paid  
131 to such county;

132 (d) Fifty percent (50%) of the remainder of the  
133 proceeds collected during the preceding month from the sale of  
134 lottery tickets in the state shall be deposited into the  
135 Mississippi Adequate Education Supplement Fund created in Section  
136 3 of this act, and fifty percent (50%) of such remainder shall be  
137 deposited into the State Highway Fund to be used exclusively for  
138 the construction, reconstruction and maintenance of highways of  
139 the State of Mississippi.

140 **SECTION 3.** (1) There is created in the State Treasury a  
141 special fund to be designated as the "Mississippi Adequate  
142 Education Supplement Fund," into which shall be deposited such  
143 funds as provided in Section 2(4)(d) of this act. All investment  
144 earnings or interest earned on amounts in the fund shall be  
145 deposited to the credit of the fund. Amounts remaining in the  
146 fund at the end of a fiscal year shall not lapse into the State  
147 General Fund.



148           (2) Each fiscal year, the Legislature shall appropriate the  
149 amount in the fund for the exclusive purpose of providing funds to  
150 supplement the Mississippi Adequate Education Program.

151           **SECTION 4.** Section 67-1-71, Mississippi Code of 1972, is  
152 amended as follows:

153           67-1-71. The department may revoke or suspend any permit  
154 issued by it for a violation by the permittee of any of the  
155 provisions of this chapter or of the regulations promulgated under  
156 it by the department.

157           Permits must be revoked or suspended for the following  
158 causes:

159           (a) Conviction of the permittee for the violation of  
160 any of the provisions of this chapter;

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

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

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

170           (e) The possession on the premises of any retail  
171 permittee of any alcoholic beverages upon which the tax has not  
172 been paid;



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

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

179           (h) The failure to furnish any bond required by Section  
180 27-71-21 within fifteen (15) days after notice from the  
181 department; and

182           (i) The conducting of any form of illegal gambling on  
183 the premises of any permittee or on any premises connected  
184 therewith or the presence on any such premises of any gambling  
185 device with the knowledge of the permittee.

186           The provisions of paragraph (i) of this section shall not  
187 apply to gambling or the presence of any gambling devices, with  
188 knowledge of the permittee, on board a cruise vessel in the waters  
189 within the State of Mississippi, which lie adjacent to the State  
190 of Mississippi south of the three (3) most southern counties in  
191 the State of Mississippi, or on any vessel as defined in Section  
192 27-109-1 whenever such vessel is on the Mississippi River or  
193 navigable waters within any county bordering on the Mississippi  
194 River. The department may, in its discretion, issue on-premises  
195 retailer's permits to a common carrier of the nature described in  
196 this paragraph.





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

200       No permit shall be suspended or revoked until after the  
201 permittee has been provided reasonable notice of the charges  
202 against him for which suspension or revocation is sought and the  
203 opportunity to a hearing before the Board of Tax Appeals to  
204 contest such charges and the suspension or revocation proposed.  
205 Opportunity to a hearing is provided without an actual hearing if  
206 the permittee, after receiving reasonable notice, including notice  
207 of his right to a hearing, fails to timely request a hearing. The  
208 permittee may also at any time waive his rights to reasonable  
209 notice and/or to the opportunity to a hearing by agreeing to a  
210 suspension or revocation offered by the department.

211 Notwithstanding the requirement above that a permit may not be  
212 suspended without notice and opportunity to a hearing, sales of  
213 alcoholic beverages by a permittee under a permit for which the  
214 bond under Section 27-71-21 has been cancelled shall be suspended  
215 from and after issuance of the notice provided in subsection (h)  
216 above and shall continue to be suspended until the bond is  
217 reinstated, a new bond is posted or sufficient cash or securities  
218 as provided under Section 27-71-21 are deposited with the State  
219 Treasurer for this permit.

220       In addition to the causes specified in this section and other  
221 provisions of this chapter, the department shall be authorized to



222 suspend the permit of any permit holder for being out of  
223 compliance with an order for support, as defined in Section  
224 93-11-153. The procedure for suspension of a permit for being out  
225 of compliance with an order for support, and the procedure for the  
226 reissuance or reinstatement of a permit suspended for that  
227 purpose, and the payment of any fees for the reissuance or  
228 reinstatement of a permit suspended for that purpose, shall be  
229 governed by Section 93-11-157 or 93-11-163, as the case may be.  
230 If there is any conflict between any provision of Section  
231 93-11-157 or 93-11-163 and any provision of this chapter, the  
232 provisions of Section 93-11-157 or 93-11-163, as the case may be,  
233 shall control.

234       **SECTION 5.** Section 75-76-3, Mississippi Code of 1972, is  
235 amended as follows:

236       75-76-3. (1) The provisions of this chapter shall not be  
237 construed to legalize any form of gaming which is prohibited under  
238 the Mississippi Constitution or the laws of this state. All legal  
239 gaming which is conducted in this state and which is otherwise  
240 authorized by law shall be regulated and licensed pursuant to the  
241 provisions of this chapter, unless the Legislature specifically  
242 provides otherwise. Nothing in this chapter shall be construed as  
243 encouraging the legalization of gambling in this state.

244       (2) The Legislature hereby finds and declares that lotteries  
245 and gaming both consist of the material element of chance. The  
246 Legislature is \* \* \* permitted by virtue of its inherent powers to



247 legislate upon lotteries and gaming as the occasion arises. The  
248 Legislature derives its power to legislate upon lotteries and  
249 gaming or gambling devices from its inherent authority over the  
250 morals and policy of the people \* \* \*.

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

253 (a) Regulation of lotteries and licensed gaming is  
254 important in order that \* \* \* it be conducted honestly and  
255 competitively, that the rights of the creditors of licensees are  
256 protected and that \* \* \* it is free from criminal and corruptive  
257 elements.

258 (b) Public confidence and trust can only be maintained  
259 by strict regulation of all persons, locations, practices,  
260 associations and activities related to the operation of lotteries  
261 and licensed gaming establishments and the manufacture or  
262 distribution of gambling devices and equipment.

263 (c) All establishments where lotteries or gaming \* \* \*,  
264 or both, are conducted and \* \* \* manufacturers, sellers and  
265 distributors of certain \* \* \* lottery and gaming devices and  
266 equipment must therefore be licensed, controlled and assisted to  
267 protect the public health, safety, morals, good order and general  
268 welfare of the inhabitants of the state.

269 (4) It is the intent of the Legislature that gaming  
270 licensees and any entity authorized to conduct a lottery, to the  
271 extent practicable, employ residents of Mississippi as \* \* \*



272 employees \* \* \* in the operation of their \* \* \* establishments  
273 located in this state.

274 (5) No applicant for a license or other affirmative  
275 commission approval has any right to a license or the granting of  
276 the approval sought. Any license issued or other commission  
277 approval granted pursuant to the provisions of this chapter is a  
278 revocable privilege, and no holder acquires any vested right  
279 therein or thereunder.

280 \* \* \*

281 **SECTION 6.** Section 75-76-5, Mississippi Code of 1972, is  
282 amended as follows:

283 75-76-5. As used in this chapter, unless the context  
284 requires otherwise:

285 (a) "Applicant" means any person who has applied for or  
286 is about to apply for a state gaming license, registration or  
287 finding of suitability under the provisions of this chapter or  
288 approval of any act or transaction for which approval is required  
289 or permitted under the provisions of this chapter.

290 (b) "Application" means a request for the issuance of a  
291 state gaming license, registration or finding of suitability under  
292 the provisions of this chapter or for approval of any act or  
293 transaction for which approval is required or permitted under the  
294 provisions of this chapter but does not include any supplemental  
295 forms or information that may be required with the application.



296 (c) "Associated equipment" means any equipment or  
297 mechanical, electromechanical or electronic contrivance, component  
298 or machine used remotely or directly in connection with gaming or  
299 with any game, race book or sports pool that would not otherwise  
300 be classified as a gaming device, including dice, playing cards,  
301 links which connect to progressive slot machines, equipment which  
302 affects the proper reporting of gross revenue, computerized  
303 systems of betting at a race book or sports pool, computerized  
304 systems for monitoring slot machines, and devices for weighing or  
305 counting money.

306 (d) "Chairman" means the Chairman of the Mississippi  
307 Gaming Commission except when used in the term "Chairman of the  
308 State Tax Commission." "Chairman of the State Tax Commission" or  
309 "commissioner" means the Commissioner of Revenue of the Department  
310 of Revenue.

311 (e) "Commission" or "Mississippi Gaming Commission"  
312 means the Mississippi Gaming Commission.

313 (f) "Commission member" means a member of the  
314 Mississippi Gaming Commission.

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



319 (h) "Enforcement division" means a particular division  
320 supervised by the executive director that provides enforcement  
321 functions.

322 (i) "Establishment" means any premises wherein or  
323 whereon any gaming is done.

324 (j) "Executive director" means the Executive Director  
325 of the Mississippi Gaming Commission.

326 (k) Except as otherwise provided by law, "game," or  
327 "gambling game" means any banking or percentage game played with  
328 cards, with dice or with any mechanical, electromechanical or  
329 electronic device or machine for money, property, checks, credit  
330 or any representative of value, including, without limiting, the  
331 generality of the foregoing, faro, monte, roulette, keno, fan-tan,  
332 twenty-one, blackjack, seven-and-a-half, big injun, klondike,  
333 craps, poker, chuck-a-luck (dai shu), wheel of fortune, chemin de  
334 fer, baccarat, pai gow, beat the banker, panguingui, slot machine,  
335 or any other game or device approved by the commission. However,  
336 "game" or "gambling game" shall not include bingo games or raffles  
337 which are held pursuant to the provisions of Section  
338 97-33-51, \* \* \* the illegal gambling activities described in  
339 Section 97-33-8, or any game authorized by Sections 1 and 2 of  
340 this act.

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



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

347 (m) "Gaming device" means any mechanical,  
348 electromechanical or electronic contrivance, component or machine  
349 used in connection with gaming or any game which affects the  
350 result of a wager by determining win or loss. The term includes a  
351 system for processing information which can alter the normal  
352 criteria of random selection, which affects the operation of any  
353 game, or which determines the outcome of a game. The term does  
354 not include a system or device which affects a game solely by  
355 stopping its operation so that the outcome remains undetermined,  
356 and does not include any antique coin machine as defined in  
357 Section 27-27-12.

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

- 361 (i) Boxmen;  
362 (ii) Cashiers;  
363 (iii) Change personnel;  
364 (iv) Counting room personnel;  
365 (v) Dealers;  
366 (vi) Floormen;  
367 (vii) Hosts or other persons empowered to extend  
368 credit or complimentary services;



- 369 (viii) Keno runners;
- 370 (ix) Keno writers;
- 371 (x) Machine mechanics;
- 372 (xi) Security personnel;
- 373 (xii) Shift or pit bosses;
- 374 (xiii) Shills;
- 375 (xiv) Supervisors or managers; and
- 376 (xv) Ticket writers.

377 The term "gaming employee" also includes employees of  
378 manufacturers or distributors of gaming equipment within this  
379 state whose duties are directly involved with the manufacture,  
380 repair or distribution of gaming equipment.

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

384 (o) "Gaming license" means any license issued by the  
385 state which authorizes the person named therein to engage in  
386 gaming.

387 (p) "Gross revenue" means the total of all of the  
388 following, less the total of all cash paid out as losses to  
389 patrons and those amounts paid to purchase annuities to fund  
390 losses paid to patrons over several years by independent financial  
391 institutions:

- 392 (i) Cash received as winnings;





393                   (ii) Cash received in payment for credit extended  
394 by a licensee to a patron for purposes of gaming; and  
395                   (iii) Compensation received for conducting any  
396 game in which the licensee is not party to a wager.

397           For the purposes of this definition, cash or the value of  
398 noncash prizes awarded to patrons in a contest or tournament are  
399 not losses.

400           The term does not include:

401                   (i) Counterfeit money or tokens;  
402                   (ii) Coins of other countries which are received  
403 in gaming devices;  
404                   (iii) Cash taken in fraudulent acts perpetrated  
405 against a licensee for which the licensee is not reimbursed; or  
406                   (iv) Cash received as entry fees for contests or  
407 tournaments in which the patrons compete for prizes.

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

411                   (r) "Investigation division" means a particular  
412 division supervised by the executive director that provides  
413 investigative functions.

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

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



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

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

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

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

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

429 (z) "Party" means the Mississippi Gaming Commission and  
430 any licensee or other person appearing of record in any proceeding  
431 before the commission; or the Mississippi Gaming Commission and  
432 any licensee or other person appearing of record in any proceeding  
433 for judicial review of any action, decision or order of the  
434 commission.

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

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



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

444 (dd) "Regulation" means a rule, standard, directive or  
445 statement of general applicability which effectuates law or policy  
446 or which describes the procedure or requirements for practicing  
447 before the commission. The term includes a proposed regulation  
448 and the amendment or repeal of a prior regulation but does not  
449 include:

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

453 (ii) A declaratory ruling;

454 (iii) An interagency memorandum;

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

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

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

461 (ff) "Slot machine" means any mechanical, electrical or  
462 other device, contrivance or machine which, upon insertion of a  
463 coin, token or similar object, or upon payment of any  
464 consideration, is available to play or operate, the play or  
465 operation of which, whether by reason of the skill of the operator



466 or application of the element of chance, or both, may deliver or  
467 entitle the person playing or operating the machine to receive  
468 cash, premiums, merchandise, tokens or anything of value, whether  
469 the payoff is made automatically from the machine or in any other  
470 manner. The term does not include any antique coin machine as  
471 defined in Section 27-27-12.

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

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

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

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

483 (kk) "Work permit" means any card, certificate or  
484 permit issued by the commission, whether denominated as a work  
485 permit, registration card or otherwise, authorizing the employment  
486 of the holder as a gaming employee. A document issued by any  
487 governmental authority for any employment other than gaming is not  
488 a valid work permit for the purposes of this chapter.



489           (11) "School or training institution" means any school  
490 or training institution which is licensed by the commission to  
491 teach or train gaming employees pursuant to Section 75-76-34.

492           (mm) "Cheat" means to alter the selection of criteria  
493 that determine:

494                   (i) The rules of a game; or

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

496           (nn) "Promotional activity" means an activity or event  
497 conducted or held for the purpose of promoting or marketing the  
498 individual licensed gaming establishment that is engaging in the  
499 promotional activity. The term includes, but is not limited to, a  
500 game of any kind other than as defined in paragraph (k) of this  
501 section, a tournament, a contest, a drawing, or a promotion of any  
502 kind.

503           **SECTION 7.** Section 97-33-9, Mississippi Code of 1972, is  
504 amended as follows:

505           97-33-9. Except as otherwise provided in Section 97-33-8, if  
506 any person shall be guilty of keeping or exhibiting any game or  
507 gaming table commonly called A.B.C. or E.O. roulette or  
508 rowley-powley, or rouge et noir, roredo, keno, monte, or any  
509 faro-bank, or other game, gaming table, or bank of the same or  
510 like kind or any other kind or description under any other name  
511 whatever, or shall be in any manner either directly or indirectly  
512 interested or concerned in any gaming tables, banks, or games,  
513 either by furnishing money or articles for the purpose of carrying



514 on the same, being interested in the loss or gain of said table,  
515 bank or games, or employed in any manner in conducting, carrying  
516 on, or exhibiting said gaming tables, games, or banks, every  
517 person so offending and being thereof convicted, shall be fined  
518 not less than Twenty-five Dollars (\$25.00) nor more than Two  
519 Thousand Dollars (\$2,000.00), or be imprisoned in the county jail  
520 not longer than two (2) months, or by both such fine and  
521 imprisonment, in the discretion of the court. Nothing in this  
522 section shall apply to any person who owns, possesses, controls,  
523 installs, procures, repairs or transports any gambling device,  
524 machine or equipment in accordance with subsection (4) of Section  
525 97-33-7 or Section 75-76-34.

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

528 **SECTION 8.** Section 97-33-11, Mississippi Code of 1972, is  
529 amended as follows:

530 97-33-11. It shall not be lawful for any association of  
531 persons of the character commonly known as a "club," whether such  
532 association be incorporated or not, in any manner, either directly  
533 or indirectly, to have any interest or concern in any gambling  
534 tables, banks, or games, by means of what is sometimes called a  
535 "rake-off" or "take-out," or by means of an assessment upon  
536 certain combinations, or hands at cards, or by means of a  
537 percentage extracted from players, or an assessment made upon, or  
538 a contribution from them, or by any other means, device or



539 contrivance whatsoever. It shall not be lawful for such an  
540 association to lend or advance money or any other valuable thing  
541 to any person engaged or about to engage in playing any game of  
542 chance prohibited by law, or to become responsible directly or  
543 indirectly for any money or other valuable thing lost, or which  
544 may be lost, by any player in any such game. If any such  
545 association shall violate any of the provisions of this section  
546 each and every member thereof shall be guilty of a misdemeanor  
547 and, upon conviction thereof, shall be fined in a sum not more  
548 than Five Hundred Dollars (\$500.00); and unless such fine and  
549 costs be immediately paid, shall be imprisoned in the county jail  
550 for not less than five (5) nor more than twenty (20) days. Each  
551 grand jury shall cause such of the members of such an association  
552 as it may choose to appear before them and submit to examination  
553 touching the observance or nonobservance by such association of  
554 the provisions hereof.

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

557 **SECTION 9.** Section 97-33-13, Mississippi Code of 1972, is  
558 amended as follows:

559 97-33-13. Any owner, lessee, or occupant of any outhouse or  
560 other building, who shall knowingly permit or suffer any of the  
561 before mentioned tables, banks, or games, or any other game  
562 prohibited by law, to be carried on, kept, or exhibited in his  
563 said house or other building, or on his lot or premises, being



564 thereof convicted, shall be fined not less than One Hundred  
565 Dollars (\$100.00) nor more than Two Thousand Dollars (\$2,000.00).

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

568 **SECTION 10.** Section 97-33-21, Mississippi Code of 1972, is  
569 amended as follows:

570 97-33-21. Any person of full age who shall bet any money or  
571 thing of any value with a minor, or allow a minor to bet at any  
572 game or gaming table exhibited by him, or in which he is  
573 interested or in any manner concerned, on conviction thereof,  
574 shall be fined not less than Three Hundred Dollars (\$300.00) and  
575 imprisoned not less than three (3) months.

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

579 **SECTION 11.** Section 97-33-23, Mississippi Code of 1972, is  
580 amended as follows:

581 97-33-23. Any person of full age who shall bet any money or  
582 thing of value with a minor, knowing such minor to be under the  
583 age of twenty-one (21) years, or allowing any such minor to bet at  
584 any game or games, or at any gaming table exhibited by him, or in  
585 which he is interested or in any manner concerned, on conviction  
586 thereof, shall be punished by imprisonment in the Penitentiary not  
587 exceeding two (2) years.





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

591        **SECTION 12.** Section 97-33-31, Mississippi Code of 1972, is  
592 amended as follows:

593        97-33-31. If any person, in order to raise money for himself  
594 or another, or for any purpose whatever, shall publicly or  
595 privately put up a lottery to be drawn or adventured for, he  
596 shall, on conviction, be imprisoned in the Penitentiary not  
597 exceeding five (5) years.

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

600        **SECTION 13.** Section 97-33-33, Mississippi Code of 1972, is  
601 amended as follows:

602        97-33-33. If any person shall in any way advertise any  
603 lottery whatever, no matter where located, or shall knowingly have  
604 in his possession any posters or other lottery advertisements of  
605 any kind, save a regularly issued newspaper containing such an  
606 advertisement without intent to circulate the same as an  
607 advertisement, he shall, on conviction, be fined not less than  
608 Twenty-five Dollars (\$25.00) nor more than One Hundred Dollars  
609 (\$100.00), or be imprisoned in the county jail not exceeding three  
610 (3) months, or both.

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



613           **SECTION 14.** Section 97-33-35, Mississippi Code of 1972, is  
614 amended as follows:

615           97-33-35. If any newspaper published or circulated in this  
616 state shall contain an advertisement of any lottery whatever, or  
617 any matter intended to advertise a lottery, no matter where  
618 located, the editor or editors, publisher or publishers, and the  
619 owner or owners thereof permitting the same, shall be guilty of a  
620 misdemeanor and, on conviction, shall be fined not less than One  
621 Hundred Dollars (\$100.00) nor more than One Thousand Dollars  
622 (\$1,000.00), and be imprisoned in the county jail not less than  
623 ten (10) days nor more than three (3) months, for each offense.  
624 The issuance of each separate daily or weekly edition of the  
625 newspaper that shall contain such an advertisement shall be  
626 considered a separate offense.

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

629           **SECTION 15.** Section 97-33-37, Mississippi Code of 1972, is  
630 amended as follows:

631           97-33-37. If any newsdealer or other person shall, directly  
632 or indirectly, sell or offer for sale any newspaper or other  
633 publication containing a lottery advertisement, he shall be guilty  
634 of a misdemeanor \* \* \* and, upon conviction, shall be fined not  
635 less than Ten Dollars (\$10.00) or imprisoned not less than ten  
636 (10) days, or both.



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

639           **SECTION 16.** Section 97-33-39, Mississippi Code of 1972, is  
640 amended as follows:

641           97-33-39. If any person shall sell, or offer or expose for  
642 sale, any lottery ticket, whether the lottery be in or out of this  
643 state, or for or in any other state, territory, district, or  
644 country, he shall, on conviction, be fined not less than  
645 Twenty-five Dollars (\$25.00) nor more than One Hundred Dollars  
646 (\$100.00), or imprisoned in the county jail not less than ten (10)  
647 days nor more than sixty (60) days, or both.

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

650           **SECTION 17.** Section 97-33-41, Mississippi Code of 1972, is  
651 amended as follows:

652           97-33-41. If any person shall buy in this state any lottery  
653 ticket, whether the lottery be in or out of this state, or of or  
654 in any other state, territory, district, or country, he shall, on  
655 conviction, be fined not less than Five Dollars (\$5.00) nor more  
656 than Twenty-five Dollars (\$25.00), or be imprisoned in the county  
657 jail not exceeding ten (10) days, or both.

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

660           **SECTION 18.** Section 97-33-43, Mississippi Code of 1972, is  
661 amended as follows:



662           97-33-43. If any railroad company shall suffer or permit the  
663 sale of a lottery ticket of any kind on its cars, or at its depots  
664 or depot grounds, or by its employees, no matter where the lottery  
665 is located, it shall be guilty of a misdemeanor and, on  
666 conviction, shall be fined not less than Twenty Dollars (\$20.00)  
667 nor more than One Hundred Dollars (\$100.00) for every such ticket  
668 so sold.

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

671           **SECTION 19.** Section 97-33-45, Mississippi Code of 1972, is  
672 amended as follows:

673           97-33-45. If the owner or owners of any steamboat shall  
674 suffer or permit the sale of a lottery ticket of any kind on his  
675 or their boat, or by his or their employees, no matter where the  
676 lottery is located, he or they shall be guilty of a misdemeanor  
677 and shall, on conviction, be punished as prescribed in Section  
678 97-33-43.

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

681           **SECTION 20.** Section 97-33-47, Mississippi Code of 1972, is  
682 amended as follows:

683           97-33-47. If any person shall act as agent for any lottery  
684 or lottery company, no matter where domiciled or located, or if he  
685 shall assume to so act as agent, or if he receive any money or  
686 other thing for any such lottery or lottery company, or deliver to



687 any person any ticket or tickets, prize or prizes, or other thing  
688 from such lottery or lottery company, he shall, on conviction, be  
689 fined not less than One Hundred Dollars (\$100.00), nor more than  
690 Five Hundred Dollars (\$500.00), and be imprisoned in the county  
691 jail not less than three (3) months nor more than six (6) months.

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

694 **SECTION 21.** Section 97-33-49, Mississippi Code of 1972, is  
695 amended as follows:

696 97-33-49. Except as otherwise provided in Section 97-33-51,  
697 if any person, in order to raise money for himself or another,  
698 shall publicly or privately put up or in any way offer any prize  
699 or thing to be raffled or played for, he shall, on conviction, be  
700 fined not more than Twenty Dollars (\$20.00), or be imprisoned not  
701 more than one (1) month in the county jail.

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

704 **SECTION 22.** Section 27-65-111, Mississippi Code of 1972, is  
705 amended as follows:

706 27-65-111. The exemptions from the provisions of this  
707 chapter which are not industrial, agricultural or governmental, or  
708 which do not relate to utilities or taxes, or which are not  
709 properly classified as one (1) of the exemption classifications of  
710 this chapter, shall be confined to persons or property exempted by  
711 this section or by the Constitution of the United States or the



712 State of Mississippi. No exemptions as now provided by any other  
713 section, except the classified exemption sections of this chapter  
714 set forth herein, shall be valid as against the tax herein levied.  
715 Any subsequent exemption from the tax levied hereunder, except as  
716 indicated above, shall be provided by amendments to this section.

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

719 The tax levied by this chapter shall not apply to the  
720 following:

721 (a) Sales of tangible personal property and services to  
722 hospitals or infirmaries owned and operated by a corporation or  
723 association in which no part of the net earnings inures to the  
724 benefit of any private shareholder, group or individual, and which  
725 are subject to and governed by Sections 41-7-123 through 41-7-127.

726 Only sales of tangible personal property or services which  
727 are ordinary and necessary to the operation of such hospitals and  
728 infirmaries are exempted from tax.

729 (b) Sales of daily or weekly newspapers, and  
730 periodicals or publications of scientific, literary or educational  
731 organizations exempt from federal income taxation under Section  
732 501(c) (3) of the Internal Revenue Code of 1954, as it exists as of  
733 March 31, 1975, and subscription sales of all magazines.

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



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

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

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

748 (g) Sales to elementary and secondary grade schools,  
749 junior and senior colleges owned and operated by a corporation or  
750 association in which no part of the net earnings inures to the  
751 benefit of any private shareholder, group or individual, and which  
752 are exempt from state income taxation, provided that this  
753 exemption does not apply to sales of property or services which  
754 are not to be used in the ordinary operation of the school, or  
755 which are to be resold to the students or the public.

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

758 (i) Prescribed for the treatment of a human being  
759 by a person authorized to prescribe the medicines, and dispensed



760 or prescription filled by a registered pharmacist in accordance  
761 with law; or

762 (ii) Furnished by a licensed physician, surgeon,  
763 dentist or podiatrist to his own patient for treatment of the  
764 patient; or

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

768 (iv) Sold to a licensed physician, surgeon,  
769 podiatrist, dentist or hospital for the treatment of a human  
770 being; or

771 (v) Sold to this state or any political  
772 subdivision or municipal corporation thereof, for use in the  
773 treatment of a human being or furnished for the treatment of a  
774 human being by a medical facility or clinic maintained by this  
775 state or any political subdivision or municipal corporation  
776 thereof.

777 "Medicines," as used in this paragraph (h), shall mean and  
778 include any substance or preparation intended for use by external  
779 or internal application to the human body in the diagnosis, cure,  
780 mitigation, treatment or prevention of disease and which is  
781 commonly recognized as a substance or preparation intended for  
782 such use; provided that "medicines" do not include any auditory,  
783 prosthetic, ophthalmic or ocular device or appliance, any dentures  
784 or parts thereof or any artificial limbs or their replacement





785 parts, articles which are in the nature of splints, bandages,  
786 pads, compresses, supports, dressings, instruments, apparatus,  
787 contrivances, appliances, devices or other mechanical, electronic,  
788 optical or physical equipment or article or the component parts  
789 and accessories thereof, or any alcoholic beverage or any other  
790 drug or medicine not commonly referred to as a prescription drug.

791 Notwithstanding the preceding sentence of this paragraph (h),  
792 "medicines" as used in this paragraph (h), shall mean and include  
793 sutures, whether or not permanently implanted, bone screws, bone  
794 pins, pacemakers and other articles permanently implanted in the  
795 human body to assist the functioning of any natural organ, artery,  
796 vein or limb and which remain or dissolve in the body.

797 "Hospital," as used in this paragraph (h), shall have the  
798 meaning ascribed to it in Section 41-9-3, Mississippi Code of  
799 1972.

800 Insulin furnished by a registered pharmacist to a person for  
801 treatment of diabetes as directed by a physician shall be deemed  
802 to be dispensed on prescription within the meaning of this  
803 paragraph (h).

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

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



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

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

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

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

821           (o) Retail sales of food for human consumption  
822 purchased with food stamps issued by the United States Department  
823 of Agriculture, or other federal agency, from and after October 1,  
824 1987, or from and after the expiration of any waiver granted  
825 pursuant to federal law, the effect of which waiver is to permit  
826 the collection by the state of tax on such retail sales of food  
827 for human consumption purchased with food stamps.

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

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



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

835 (s) Sales of tangible personal property or services to  
836 National Association of Junior Auxiliaries, Inc., and chapters of  
837 the National Association of Junior Auxiliaries, Inc.

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

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

843 (v) Retail sales of food for human consumption  
844 purchased with food instruments issued the Mississippi Band of  
845 Choctaw Indians under the Women, Infants and Children Program  
846 (WIC) funded by the United States Department of Agriculture.

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

851 (x) The gross collections from the operation of  
852 self-service, coin-operated car washing equipment and sales of the  
853 service of washing motor vehicles with portable high-pressure  
854 washing equipment on the premises of the customer.

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



857           (z) Sales of tangible personal property to nonprofit  
858 organizations that provide foster care, adoption services and  
859 temporary housing for unwed mothers and their children if the  
860 organization is exempt from federal income taxation under Section  
861 501(c) (3) of the Internal Revenue Code.

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

867           (bb) Retail sales of an article of clothing or footwear  
868 designed to be worn on or about the human body if the sales price  
869 of the article is less than One Hundred Dollars (\$100.00) and the  
870 sale takes place during a period beginning at 12:01 a.m. on the  
871 last Friday in July and ending at 12:00 midnight the following  
872 Saturday. This paragraph (bb) shall not apply to:

873                   (i) Accessories including jewelry, handbags,  
874 luggage, umbrellas, wallets, watches, backpacks, briefcases,  
875 garment bags and similar items carried on or about the human body,  
876 without regard to whether worn on the body in a manner  
877 characteristic of clothing;

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

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



881 From and after January 1, 2010, the governing authorities of  
882 a municipality, for retail sales occurring within the corporate  
883 limits of the municipality, may suspend the application of the  
884 exemption provided for in this paragraph (bb) by adoption of a  
885 resolution to that effect stating the date upon which the  
886 suspension shall take effect. A certified copy of the resolution  
887 shall be furnished to the Department of Revenue at least ninety  
888 (90) days prior to the date upon which the municipality desires  
889 such suspension to take effect.

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

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

896 (dd) Sales of durable medical equipment and home  
897 medical supplies when ordered or prescribed by a licensed  
898 physician for medical purposes of a patient. As used in this  
899 paragraph (dd), "durable medical equipment" and "home medical  
900 supplies" mean equipment, including repair and replacement parts  
901 for the equipment or supplies listed under Title XVIII of the  
902 Social Security Act or under the state plan for medical assistance  
903 under Title XIX of the Social Security Act, prosthetics,  
904 orthotics, hearing aids, hearing devices, prescription eyeglasses,  
905 oxygen and oxygen equipment. Payment does not have to be made, in



906 whole or in part, by any particular person to be eligible for this  
907 exemption. Purchases of home medical equipment and supplies by a  
908 provider of home health services or a provider of hospice services  
909 are eligible for this exemption if the purchases otherwise meet  
910 the requirements of this paragraph.

911 (ee) Sales of tangible personal property or services to  
912 Mississippi Blood Services.

913 (ff) (i) Subject to the provisions of this paragraph  
914 (ff), retail sales of firearms, ammunition and hunting supplies if  
915 sold during the annual Mississippi Second Amendment Weekend  
916 holiday beginning at 12:01 a.m. on the last Friday in August and  
917 ending at 12:00 midnight the following Sunday. For the purposes  
918 of this paragraph (ff), "hunting supplies" means tangible personal  
919 property used for hunting, including, and limited to, archery  
920 equipment, firearm and archery cases, firearm and archery  
921 accessories, hearing protection, holsters, belts and slings.  
922 Hunting supplies does not include animals used for hunting.

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

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

927 2. A purchaser orders and pays for an  
928 eligible item and the seller accepts the order for immediate  
929 shipment, even if delivery is made after the time period provided



930 in subparagraph (i) of this paragraph (ff), provided that the  
931 purchaser has not requested or caused the delay in shipment.

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

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

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

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

943 (kk) Sales of tangible personal property or services to  
944 the Hattiesburg Zoo.

945 (ll) Gross proceeds from sales of food, merchandise or  
946 other concessions at an event held solely for religious or  
947 charitable purposes at livestock facilities, agriculture  
948 facilities or other facilities constructed, renovated or expanded  
949 with funds for the grant program authorized under Section 18,  
950 Chapter 530, Laws of 1995.

951 (mm) Sales of tangible personal property and services  
952 to the Diabetes Foundation of Mississippi and the Mississippi  
953 Chapter of the Juvenile Diabetes Research Foundation.



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

959 (oo) Sales of tangible personal property or services to  
960 the University of Mississippi Medical Center Research Development  
961 Foundation.

962 (pp) Sales of tangible personal property or services to  
963 Keep Mississippi Beautiful, Inc., and all affiliates of Keep  
964 Mississippi Beautiful, Inc.

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

967 (rr) Sales of tangible personal property or services to  
968 the Pinecrest Weekend Backpacks for Kids located in Corinth,  
969 Mississippi.

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

973 (tt) Sales exempt under the Facilitating Business Rapid  
974 Response to State Declared Disasters Act of 2015 (Sections  
975 27-113-1 through 27-113-9).

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





978           **SECTION 23.** This act shall take effect and be in force from  
979 and after July 1, 2017.

