

By: Senator(s) Dearing

To: Highways and
Transportation

SENATE BILL NO. 2288

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 Construction
153 Supplement Fund," into which shall be deposited such funds as
154 provided for in Section 2(4)(d) of this act. All investment
155 earnings or interest earned on amounts in the fund shall be
156 deposited to the credit of the fund. Amounts remaining in the
157 fund at the end of a fiscal year shall not lapse into the State
158 General Fund.

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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



225 contest such charges and the suspension or revocation proposed.
226 Opportunity to a hearing is provided without an actual hearing if
227 the permittee, after receiving reasonable notice, including notice
228 of his right to a hearing, fails to timely request a hearing. The
229 permittee may also at any time waive his rights to reasonable
230 notice and/or to the opportunity to a hearing by agreeing to a
231 suspension or revocation offered by the department.

232 Notwithstanding the requirement above that a permit may not be
233 suspended without notice and opportunity to a hearing, sales of
234 alcoholic beverages by a permittee under a permit for which the
235 bond under Section 27-71-21 has been cancelled shall be suspended
236 from and after issuance of the notice provided in subsection (h)
237 above and shall continue to be suspended until the bond is
238 reinstated, a new bond is posted or sufficient cash or securities
239 as provided under Section 27-71-21 are deposited with the State
240 Treasurer for this permit.

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



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

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

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

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

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



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

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

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

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

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



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

301 * * *

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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



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

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

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



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

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

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

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

413 (i) Cash received as winnings;

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

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

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

421 The term does not include:

422 (i) Counterfeit money or tokens;



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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



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

474 (ii) A declaratory ruling;

475 (iii) An interagency memorandum;

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

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

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

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

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



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

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

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

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

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

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

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

515 (i) The rules of a game; or

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

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



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

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

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



545 machine or equipment in accordance with subsection (4) of Section
546 97-33-7 or Section 75-76-34.

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

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

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



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

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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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

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

636 97-33-35. If any newspaper published or circulated in this
637 state shall contain an advertisement of any lottery whatever, or
638 any matter intended to advertise a lottery, no matter where
639 located, the editor or editors, publisher or publishers, and the
640 owner or owners thereof permitting the same, shall be guilty of a
641 misdemeanor and, on conviction, shall be fined not less than One
642 Hundred Dollars (\$100.00) nor more than One Thousand Dollars
643 (\$1,000.00), and be imprisoned in the county jail not less than



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

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

652 97-33-37. If any newsdealer or other person shall, directly
653 or indirectly, sell or offer for sale any newspaper or other
654 publication containing a lottery advertisement, he shall be guilty
655 of a misdemeanor * * * and, upon conviction, shall be fined not
656 less than Ten Dollars (\$10.00) or imprisoned not less than ten
657 (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 17.** Section 97-33-39, Mississippi Code of 1972, is
661 amended as follows:

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



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

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

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

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

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

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



694 97-33-45. If the owner or owners of any steamboat shall
695 suffer or permit the sale of a lottery ticket of any kind on his
696 or their boat, or by his or their employees, no matter where the
697 lottery is located, he or they shall be guilty of a misdemeanor
698 and shall, on conviction, be punished as prescribed in Section
699 97-33-43.

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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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



818 "Hospital," as used in this paragraph (h), shall have the
819 meaning ascribed to it in Section 41-9-3, Mississippi Code of
820 1972.

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

878 (z) Sales of tangible personal property to nonprofit
879 organizations that provide foster care, adoption services and
880 temporary housing for unwed mothers and their children if the
881 organization is exempt from federal income taxation under Section
882 501(c) (3) of the Internal Revenue Code.

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

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



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

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

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

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

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

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



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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

994 (tt) Sales exempt under the Facilitating Business Rapid
995 Response to State Declared Disasters Act of 2015 (Sections
996 27-113-1 through 27-113-9).

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

999 **SECTION 24.** This act shall take effect and be in force from
1000 and after July 1, 2018.

