AN ACT TO AMEND SECTION 75-76-179, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT IF MOBILE WAGERING IS AUTHORIZED IN THIS STATE, AND A LICENSE FEE OR OTHER FEE OR CHARGE IS IMPOSED UPON REVENUE DERIVED BY A GAMING LICENSEE FROM SUCH WAGERING, THE FEES OR OTHER CHARGES PAID BY A LICENSEE IN ANY TAXABLE YEAR SHALL BE ALLOWED AS CREDIT AGAINST THE INCOME TAX LIABILITY OF THE LICENSEE FOR THAT TAXABLE YEAR; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 75-76-179, Mississippi Code of 1972, is amended as follows:

75-76-179. License fees paid under Section 75-76-177 in any taxable year shall be allowed as credit against the income tax liability of the licensee for that taxable year. **In addition, if mobile wagering is authorized in this state, and a license fee or other fee or charge imposed upon revenue derived by a licensee from such wagering, the fees or other charges paid by a licensee in any taxable year shall be allowed as credit against the income tax liability of the licensee for that taxable year.**

SECTION 2. This act shall take effect and be in force from and after July 1, 2021.