

By: Representative Burnett

To: Local and Private
Legislation

HOUSE BILL NO. 1804

1 AN ACT TO AMEND CHAPTER 866, LOCAL AND PRIVATE LAWS OF 1992,
2 AS LAST AMENDED BY CHAPTER 920, LOCAL AND PRIVATE LAWS OF 2004, TO
3 AUTHORIZE THE BOARD OF SUPERVISORS OF TUNICA COUNTY, MISSISSIPPI,
4 TO EXPEND CERTAIN GAMING REVENUE THAT IS DERIVED FROM SPORTS POOL
5 WAGERING TO BE UTILIZED TO CONSTRUCT A SCHOOL WITHIN THE TUNICA
6 COUNTY SCHOOL DISTRICT PROVIDED CERTAIN CONDITIONS ARE MET; AND
7 FOR RELATED PURPOSES.

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

9 **SECTION 1.** Chapter 866, Local and Private Laws of 1992, as
10 amended by Chapter 952, Local and Private Laws of 1993, as amended
11 by Chapter 945, Local and Private Laws of 1994, as amended by
12 Chapter 942, Local and Private Laws of 1995, as amended by Chapter
13 919, Local and Private Laws of 1997, as amended by Chapter 948,
14 Local and Private Laws of 1998, as amended by Chapter 1034, Local
15 and Private Laws of 1999, as amended by Chapter 973, Local and
16 Private Laws of 2001, as amended by Chapter 920, Local and Private
17 Laws of 2004, is amended as follows:

18 Section 1. (1) (a) The Board of Supervisors of Tunica
19 County, Mississippi, is authorized to impose a fee in an amount
20 not to exceed three and two-tenths percent (3.2%) of the gross



21 gaming revenue of a gaming vessel per calendar month, on any
22 vessel docked on Buck Lake, Mhoon Landing or on any other
23 navigable waters that have been zoned for gaming by the Tunica
24 County Board of Supervisors as defined in Section 27-109-1,
25 Mississippi Code of 1972, which is located in or which is
26 contiguous to Tunica County.

27 (b) If the amount of fees required to be reported and
28 paid pursuant to this section is later determined to be greater or
29 less than the amount actually reported and paid by the vessel,
30 the * * * Commissioner of the * * * Department of Revenue shall:

31 (i) Assess and collect the additional fees
32 determined to be due, with interest thereon until paid; or

33 (ii) Advise the governing authority to refund any
34 overpayment, with interest thereon, to the vessel. Interest must
35 be computed, until paid, at the rate of one percent (1%) per month
36 from the first day of the first month following either the due
37 date of the additional fee or the date of overpayment.

38 (2) (a) The * * * Department of Revenue shall calculate,
39 collect and enforce the collection of the fee as provided for the
40 calculation, collection and enforcement of the license fee under
41 Section 75-76-177, Mississippi Code of 1972. Not less than thirty
42 (30) days before the effective date of the fee, the board of
43 supervisors shall furnish the * * * Department of Revenue a
44 certified copy of the resolution enacting the fee and establishing
45 the effective date, which shall be the first day of any month.



46 The proceeds of such tax shall be paid to Tunica County on or
47 before the tenth day of the month following the month in which
48 collected.

49 (b) The proceeds of the tax paid to Tunica County shall
50 be deposited into the county treasury and shall be expended by the
51 county as follows:

52 (i) Twelve percent (12%) shall be deposited in the
53 county general road fund and may be expended for any of the
54 purposes for which monies in the general road fund of the county
55 may be expended;

56 (ii) Sixty-four percent (64%) shall be deposited
57 into a special fund in the county treasury and may be expended:

58 1. For the construction, support or
59 maintenance of roads and bridges, public or nonprofit water and
60 sewer systems, public or nonprofit airports, public or nonprofit
61 convention centers, storm water drainage and flood prevention,
62 public recreation uses, public buildings, public education
63 facilities, medical facilities and public transportation systems;

64 2. To pay and/or reduce any indebtedness
65 incurred with regard to any projects described in paragraph

66 (b)(ii)1; * * *

67 3. For the construction of a school in the
68 Tunica County School District from any gaming revenue derived
69 from "sports pool" wagering as defined under Section 75-76-5,
70 Mississippi Code of 1972, under the Mississippi Gaming Control



71 Act. However, before such proceeds may be expended for purposes
72 prescribed under this item 3, the Board of Supervisors of Tunica
73 County and the Tunica County School District shall enter into a
74 memorandum of understanding concerning how such proceeds shall be
75 expended by the school district as provided under this
76 subparagraph 3; or

77 * * *4. For any of the purposes for which
78 monies in the county general fund may be expended.

79 No funds deposited into the special fund shall be expended on
80 projects related to the sale or distribution of gas or
81 electricity;

82 (iii) Twelve percent (12%) shall be expended for
83 educational purposes in Tunica County;

84 (iv) Ten percent (10%) shall be paid to the Town
85 of Tunica for deposit into the general fund of the municipality
86 for expenditure for the purposes of the support, operation or
87 maintenance of fire protection, streets, sidewalks and related
88 structures, libraries, airports, municipal water and sewer systems
89 both within and outside the corporate limits, municipal buildings,
90 parks and recreation, the police department, supervision and
91 finance, advertising and bringing into favorable notice the
92 opportunities, possibilities and resources of the municipality,
93 and debt service as to existing outstanding debt of the
94 municipality as of the effective date of this act; and



95 (v) Two percent (2%) shall be expended for
96 educational purposes in Tunica County which shall include and be
97 limited to teacher's salary supplementation and teacher training.

98 (3) The board of supervisors may decrease the fee or
99 increase the fee up to an amount equal to, but not exceeding,
100 three and two-tenths percent (3.2%) of the gross revenue of the
101 vessels annually. The * * * Department of Revenue shall be
102 notified not less than thirty (30) days before the effective date
103 of the change.

104 **SECTION 2.** This act shall take effect and be in force from
105 and after its passage.

