

By: Representatives Bell (65th), Summers

To: Gaming

HOUSE BILL NO. 1411

1 AN ACT TO AMEND SECTION 75-76-5, MISSISSIPPI CODE OF 1972, TO
2 DEFINE THE TERM "PROJECT" UNDER THE MISSISSIPPI GAMING CONTROL
3 ACT; TO AMEND SECTION 75-76-129, MISSISSIPPI CODE OF 1972, TO
4 PROVIDE THAT REVENUE COLLECTED FROM CERTAIN ADDITIONAL LICENSE
5 FEES IMPOSED AND LEVIED UNDER SECTION 76-76-183 SHALL BE DEPOSITED
6 INTO THE CITY OF JACKSON DEVELOPMENT FUND CREATED IN THIS ACT; TO
7 AMEND SECTION 75-76-183, MISSISSIPPI CODE OF 1972, TO IMPOSE AND
8 LEVY ADDITIONAL FEES FOR A LICENSE TO CONDUCT GAMING AS A LICENSED
9 GAMING ESTABLISHMENT THAT IS PART OF A PROJECT UNDER THE
10 MISSISSIPPI GAMING CONTROL ACT; TO PROVIDE THAT THE DEPARTMENT OF
11 FINANCE AND ADMINISTRATION SHALL ESTABLISH A PROGRAM TO PROVIDE
12 LOANS AND GRANTS TO ASSIST WITH THE DEVELOPMENT OF BUILDINGS AND
13 OTHER FACILITIES AND INFRASTRUCTURE FOR THE ESTABLISHMENT OF NEW
14 BUSINESS ENTERPRISES AND EXPANSION OF EXISTING BUSINESS
15 ENTERPRISES IN THE CITY OF JACKSON, MISSISSIPPI; TO PROVIDE AN
16 APPLICATION PROCESS FOR ENTITIES THAT DESIRE TO PARTICIPATE IN THE
17 PROGRAM; TO CREATE THE CITY OF JACKSON DEVELOPMENT FUND AS A
18 SPECIAL FUND IN THE STATE TREASURY; TO PROVIDE THAT MONIES IN THE
19 CITY OF JACKSON DEVELOPMENT FUND SHALL BE DISBURSED BY THE
20 DEPARTMENT OF FINANCE AND ADMINISTRATION, UPON APPROPRIATION BY
21 THE LEGISLATURE, TO PROVIDE LOANS AND GRANTS FOR THE PURPOSES
22 DESCRIBED IN THIS ACT; TO PROVIDE THAT FOR THE FIRST FULL STATE
23 FISCAL YEAR DURING WHICH A LICENSED GAMING ESTABLISHMENT THAT IS
24 PART OF A PROJECT UNDER THE MISSISSIPPI GAMING CONTROL ACT IS
25 OPERATING AND REMITTING LICENSE FEES IMPOSED AND LEVIED UNDER
26 SECTIONS 75-76-177 AND 75-76-195, AND FOR EACH OF THE TWO
27 IMMEDIATELY SUCCEEDING STATE FISCAL YEARS, IF THE TOTAL AMOUNT OF
28 REVENUE DISTRIBUTED TO THE CITY OF VICKSBURG, MISSISSIPPI, OR
29 WARREN COUNTY, MISSISSIPPI, AS THE CASE MAY BE, FOR EACH SUCH
30 FISCAL YEAR UNDER SECTION 75-76-197 AND CHAPTER 965, LOCAL AND
31 PRIVATE LAWS OF 1993, IS LESS THAN THE AVERAGE TOTAL AMOUNT OF
32 SUCH REVENUE DISTRIBUTED ANNUALLY TO THE CITY OR COUNTY FOR THE
33 FOUR STATE FISCAL YEARS IMMEDIATELY PRECEDING THE FULL STATE
34 FISCAL YEAR DURING WHICH THE LICENSED GAMING ESTABLISHMENT BEGAN



OPERATING AND REMITTING SUCH LICENSE FEES, THEN THE DEPARTMENT OF FINANCE AND ADMINISTRATION SHALL DISBURSE FUNDS TO THE CITY OF VICKSBURG OR WARREN COUNTY, AS THE CASE MAY BE, FOR THE AMOUNT OF SUCH REVENUE SHORTFALL FOR EACH SUCH FISCAL YEAR; TO BRING FORWARD SECTIONS 75-76-33, 75-76-67, 75-76-77, 75-76-89 AND 75-76-203, MISSISSIPPI CODE OF 1972, WHICH ARE SECTIONS OF THE MISSISSIPPI GAMING CONTROL ACT, FOR THE PURPOSES OF POSSIBLE AMENDMENT; TO AMEND SECTION 19-3-79, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THIS SECTION DOES NOT APPLY TO A PERSON, CORPORATION OR OTHER LEGAL ENTITY APPLYING FOR A LICENSE FOR A GAMING ESTABLISHMENT THAT IS PART OF A PROJECT UNDER THE MISSISSIPPI GAMING CONTROL ACT; TO AMEND SECTIONS 87-1-5, 97-33-1, 97-33-7, 97-33-17, 97-33-25 AND 97-33-27, MISSISSIPPI CODE OF 1972, TO AUTHORIZE LEGAL GAMING IN A LICENSED GAMING ESTABLISHMENT THAT IS PART OF A PROJECT UNDER THE MISSISSIPPI GAMING CONTROL ACT; TO BRING FORWARD SECTION 27-109-1, MISSISSIPPI CODE OF 1972, WHICH DEFINES THE TERMS "CRUISE VESSEL" AND "VESSEL" FOR CERTAIN PURPOSES, FOR THE PURPOSES OF POSSIBLE AMENDMENT; TO BRING FORWARD SECTION 95-3-25, MISSISSIPPI CODE OF 1972, WHICH RELATES TO VARIOUS FORMS OF ILLEGAL GAMBLING, FOR THE PURPOSES OF POSSIBLE AMENDMENT; TO AMEND SECTION 67-1-5, MISSISSIPPI CODE OF 1972, TO REVISE THE DEFINITION OF THE TERM "QUALIFIED RESORT AREA" UNDER THE LOCAL OPTION ALCOHOLIC BEVERAGE CONTROL LAW; TO AMEND SECTION 67-1-101, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A PROJECT AS DEFINED UNDER THE MISSISSIPPI GAMING CONTROL ACT SHALL BE A LEISURE AND RECREATION DISTRICT UNDER THE LOCAL OPTION ALCOHOLIC BEVERAGE CONTROL LAW; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 75-76-5, Mississippi Code of 1972, is amended as follows:

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

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

(b) "Application" means a request for the issuance of a state gaming license, registration or finding of suitability under



74 the provisions of this chapter or for approval of any act or
75 transaction for which approval is required or permitted under the
76 provisions of this chapter but does not include any supplemental
77 forms or information that may be required with the application.

78 (c) "Associated equipment" means any equipment or
79 mechanical, electromechanical or electronic contrivance, component
80 or machine used remotely or directly in connection with gaming or
81 with any game, race book or sports pool that would not otherwise
82 be classified as a gaming device, including dice, playing cards,
83 links which connect to progressive slot machines, equipment which
84 affects the proper reporting of gross revenue, computerized
85 systems of betting at a race book or sports pool, computerized
86 systems for monitoring slot machines, and devices for weighing or
87 counting money.

88 (d) "Chairman" means the Chairman of the Mississippi
89 Gaming Commission except when used in the term "Chairman of the
90 State Tax Commission." "Chairman of the State Tax Commission" or
91 "commissioner" means the Commissioner of Revenue of the Department
92 of Revenue.

93 (e) "Commission" or "Mississippi Gaming Commission"
94 means the Mississippi Gaming Commission.

95 (f) "Commission member" means a member of the
96 Mississippi Gaming Commission.

97 (g) "Credit instrument" means a writing which evidences
98 a gaming debt owed to a person who holds a license at the time the



99 debt is created, and includes any writing taken in consolidation,
100 redemption or payment of a prior credit instrument.

101 (h) "Enforcement division" means a particular division
102 supervised by the executive director that provides enforcement
103 functions.

104 (i) "Establishment" means any premises wherein or
105 whereon any gaming is done.

106 (j) "Executive director" means the Executive Director
107 of the Mississippi Gaming Commission.

108 (k) Except as otherwise provided by law, "game," or
109 "gambling game" means any banking or percentage game played with
110 cards, with dice or with any mechanical, electromechanical or
111 electronic device or machine for money, property, checks, credit
112 or any representative of value, including, without limiting, the
113 generality of the foregoing, faro, monte, roulette, keno, fan-tan,
114 twenty-one, blackjack, seven-and-a-half, big injun, klondike,
115 craps, poker, chuck-a-luck (dai shu), wheel of fortune, chemin de
116 fer, baccarat, pai gow, beat the banker, panguingui, slot machine,
117 or any other game or device approved by the commission. However,
118 "game" or "gambling game" shall not include bingo games or raffles
119 which are held pursuant to the provisions of Section 97-33-51, or
120 the illegal gambling activities described in Section 97-33-8.

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



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

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

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

- (i) Boxmen;
- (ii) Cashiers;
- (iii) Change personnel;
- (iv) Counting room personnel;
- (v) Dealers;
- (vi) Floormen;
- (vii) Hosts or other persons empowered to extend credit or complimentary services;



149 (viii) Keno runners;
150 (ix) Keno writers;
151 (x) Machine mechanics;
152 (xi) Security personnel;
153 (xii) Shift or pit bosses;
154 (xiii) Shills;
155 (xiv) Supervisors or managers; and
156 (xv) Ticket writers.

157 The term "gaming employee" also includes employees of
158 manufacturers or distributors of gaming equipment within this
159 state whose duties are directly involved with the manufacture,
160 repair or distribution of gaming equipment.

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

164 (o) "Gaming license" means any license issued by the
165 state which authorizes the person named therein to engage in
166 gaming.

167 (p) "Gross revenue" means the total of all of the
168 following, less the total of all cash paid out as losses to
169 patrons and those amounts paid to purchase annuities to fund
170 losses paid to patrons over several years by independent financial
171 institutions:

172 (i) Cash received as winnings;



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

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

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

The term does not include:

(i) Counterfeit money or tokens;

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

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

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

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

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

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

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



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

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

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

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

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

209 (z) "Party" means the Mississippi Gaming Commission and
210 any licensee or other person appearing of record in any proceeding
211 before the commission; or the Mississippi Gaming Commission and
212 any licensee or other person appearing of record in any proceeding
213 for judicial review of any action, decision or order of the
214 commission.

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

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



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

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

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

(ii) A declaratory ruling;

(iii) An interagency memorandum;

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

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

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

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



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

(gg) "Sports pool" means the business of accepting wagers on collegiate or professional sporting events or athletic events, by any system or method of wagering other than the system known as the "pari-mutuel method of wagering."

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

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

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

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



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

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

(i) The rules of a game; or

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

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

(oo) "Project" means a major capital project that (i) will be located near the downtown area of the City of Jackson, Mississippi, inside the Capitol Complex Improvement District created in Section 29-5-203, and within six thousand (6,000) feet of the grounds of the New Capitol, (ii) will consist of one (1) licensed gaming establishment as well as other developments as part of the project, (iii) is owned or will be owned by one (1) or more persons owning or operating a licensed gaming establishment or licensed gaming establishments before January 1, 2025, and at the time of submitting an application under this chapter for a license for a licensed gaming establishment that will be part of



the project, and (iv) will have a minimum capital investment of Five Hundred Million Dollars (\$500,000,000.00).

SECTION 2. Section 75-76-129, Mississippi Code of 1972, is amended as follows:

[Through June 30, 2028, this section shall read as follows:]

75-76-129. (1) On or before the last day of each month all taxes, fees, interest, penalties, damages, fines or other monies collected by the Department of Revenue during that month under the provisions of this chapter, with the exception of (a) the local government fees imposed under Section 75-76-195, and (b) an amount equal to Three Million Dollars (\$3,000,000.00) of the revenue collected pursuant to the fee imposed under Section 75-76-177(1)(c), and (c) the revenue collected pursuant to the fee imposed under Section 75-76-177(1)(c) as a result of wagers on sporting events, and (d) the revenue collected pursuant to the fees imposed under Section 75-76-183(3), shall be paid by the Department of Revenue to the State Treasurer to be deposited in the State General Fund. The local government fees shall be distributed by the Department of Revenue pursuant to Section 75-76-197.

(2) An amount equal to Three Million Dollars (\$3,000,000.00) of the revenue collected during that month pursuant to the fee imposed under Section 75-76-177(1)(c) shall be deposited by the Department of Revenue into the bond sinking fund created in Section 1(3) of Chapter 479, Laws of 2015.



(3) Revenue collected pursuant to the fee imposed under Section 75-76-177(1)(c) as a result of wagers on sporting events shall be deposited into the State Highway Fund to be used solely for the repair and maintenance of highways and bridges of the State of Mississippi. This revenue shall be used first for matching funds made available to the state for such purposes pursuant to any federal highway infrastructure program implemented after September 1, 2018.

(4) Revenue collected pursuant to the fees imposed under Section 75-76-183(3) shall be deposited into the City of Jackson Development Fund created in Section 4 of this act.

[From and after July 1, 2028, this section shall read as follows:]

75-76-129. On or before the last day of each month all taxes, fees, interest, penalties, damages, fines or other monies collected by the Department of Revenue during that month under the provisions of this chapter, with the exception of (a) the local government fees imposed under Section 75-76-195, and (b) an amount equal to Three Million Dollars (\$3,000,000.00) of the revenue collected pursuant to the fee imposed under Section 75-76-177(1)(c), and (c) the revenue collected pursuant to the fees imposed under Section 75-76-183(3), shall be paid by the Department of Revenue to the State Treasurer to be deposited in the State General Fund. The local government fees shall be distributed by the Department of Revenue pursuant to Section



75-76-197. An amount equal to Three Million Dollars (\$3,000,000.00) of the revenue collected during that month pursuant to the fee imposed under Section 75-76-177(1)(c) shall be deposited by the Department of Revenue into the bond sinking fund created in Section 1(3) of Chapter 479, Laws of 2015. Revenue collected pursuant to the fees imposed under Section 75-76-183(3), shall be deposited into the City of Jackson Development Fund created in Section 4 of this act.

SECTION 3. Section 75-76-183, Mississippi Code of 1972, is amended as follows:

75-76-183. (1) Each applicant for a license to conduct gaming aboard a vessel or cruise vessel shall pay an application fee of Five Thousand Dollars (\$5,000.00).

(2) Each licensee who is licensed to conduct gaming aboard a vessel or cruise vessel shall pay an annual license fee of Five Thousand Dollars (\$5,000.00).

(3) (i) In addition to any other fees provided for in this chapter, an applicant who is approved for a license to conduct gaming as a licensed gaming establishment that is part of a project shall pay a development fee of Ten Million Dollars (\$10,000,000.00) after initial issuance of the license to the applicant.

(ii) In addition to any other fees provided for in this chapter, a licensee who is licensed to conduct gaming as a



licensed gaming establishment that is part of a project shall pay
an annual development fee of Ten Million Dollars (\$10,000,000.00).

SECTION 4. (1) As used in this section, the following words
and phrases shall have the meanings as defined in this subsection
unless the context clearly requires otherwise:

(a) "Department" means the Department of Finance and
Administration.

(b) "Development" means the acquisition, construction,
renovation, repairs, upgrades and improvements to property such as
buildings and other facilities and/or infrastructure for the
establishment of new business enterprises and/or the expansion of
existing business enterprises, and/or procuring the acquisition,
construction, renovation, repairs, upgrades and improvements to
property such as buildings and other facilities and/or
infrastructure for the establishment of new business enterprises
and/or the expansion of existing business enterprises.

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

(2) (a) The department shall establish a grant and
revolving loan program to provide grants and loans to assist
persons in paying costs associated with development in the City of
Jackson, Mississippi.



391 (b) A person desiring assistance under the program
392 established under this section must submit an application to the
393 department. The application must contain:

394 (i) A description of:
395 1. The property to be developed,
396 2. The purpose or purposes for which the
397 property is or was formerly being used at the time the application
398 is submitted,

399 3. The type of work the applicant will
400 perform as part of the development and the purpose or purposes for
401 which the property will be used after development,

402 4. The amount of capital investment for the
403 development other than assistance under this section, if any, and

404 5. The amount of assistance in grant and/or
405 loan funds requested; and

406 (ii) Any other information requested by the
407 department.

408 (c) The department shall review such application and
409 determine whether the applicant is eligible for assistance under
410 the program. If the department approves the applicant for
411 assistance under the program, it shall provide a certificate to
412 the applicant designating the applicant as eligible for
413 assistance. Such assistance may be in the form of grant and/or
414 funds.



(d) Monies repaid to the state from loans authorized under this section shall be deposited into the City of Jackson Development Fund created in subsection (3) of this section.

(3) There is created in the State Treasury a special fund, to be designated as the "City of Jackson Development Fund", which shall consist of monies deposited therein under Section 75-76-129(4), Mississippi Code of 1972, and any other monies designated for deposit therein. The fund shall be maintained by the State Treasurer as a separate and special fund, separate and apart from the General Fund of the state. Unexpended amounts remaining in the fund at the end of a fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the fund shall be deposited into such fund. Monies in the fund shall be disbursed, in the discretion of the Department of Finance and Administration, upon appropriation by the Legislature, to provide loans and grants for purposes described in this section.

(4) The department shall have all powers necessary to implement and administer the program established under this section, and the department shall promulgate rules, in accordance with the Mississippi Administrative Procedures Law, as necessary for the implementation of this section.

SECTION 5. (1) For the first full state fiscal year during which a licensed gaming establishment that is part of a project is operating and remitting license fees imposed and levied under



Sections 75-76-177 and 75-76-195, and for each of the two (2) immediately succeeding state fiscal years, if the total amount of revenue distributed to the City of Vicksburg, Mississippi, for each such fiscal year under Section 75-76-197 and Chapter 965, Local and Private Laws of 1993, is less than the average total amount of such revenue distributed annually to the city for the four (4) state fiscal years immediately preceding the full state fiscal year during which the licensed gaming establishment began operating and remitting license fees imposed and levied under Sections 75-76-177 and 75-76-195, then the Department of Finance and Administration shall disburse funds to the City of Vicksburg for the amount of such revenue shortfall for each such fiscal year. Such funds shall be paid from monies deposited into the State General Fund under Section 76-76-129 which are derived from fees imposed under Section 75-65-177(1) on a licensee that is a project.

(2) For the first full state fiscal year during which a licensed gaming establishment that is part of a project is operating and remitting license fees imposed and levied under Sections 75-76-177 and 75-76-195, and for each of the two (2) immediately succeeding state fiscal years, if the total amount of revenue distributed to Warren County, Mississippi, for each such fiscal year under Section 75-76-197 and Chapter 965, Local and Private Laws of 1993, is less than the average total amount of such revenue distributed annually to the county for the four (4)



state fiscal years immediately preceding the full state fiscal year during which the licensed gaming establishment began operating and remitting license fees imposed and levied under Sections 75-76-177 and 75-76-195, then the Department of Finance and Administration shall disburse funds to Warren County for the amount of such revenue shortfall for each such fiscal year. Such funds shall be paid from monies deposited into the State General Fund under Section 76-76-129 which are derived from fees imposed under Section 75-65-177(1) on a licensee that is a project.

SECTION 6. Section 75-76-33, Mississippi Code of 1972, is brought forward as follows:

75-76-33. (1) The commission shall, from time to time, adopt, amend or repeal such regulations, consistent with the policy, objects and purposes of this chapter, as it may deem necessary or desirable in the public interest in carrying out the policy and provisions of this chapter. The commission shall comply with the Mississippi Administrative Procedures Law when adopting, amending or repealing any regulations authorized under this section or under any other provision of this chapter.

(2) These regulations shall, without limiting the general powers herein conferred, include the following:

(a) Prescribing the method and form of application which any applicant for a license or for a manufacturer's, seller's or distributor's license must follow and complete before



489 consideration of his application by the executive director or the
490 commission.

491 (b) Prescribing the information to be furnished by any
492 applicant or licensee concerning his antecedents, habits,
493 character, associates, criminal record, business activities and
494 financial affairs, past or present.

495 (c) Prescribing the information to be furnished by a
496 licensee relating to his employees.

497 (d) Requiring fingerprinting of an applicant or
498 licensee, and gaming employees of a licensee, or other methods of
499 identification and the forwarding of all fingerprints taken
500 pursuant to regulation of the Federal Bureau of Investigation.

501 (e) Prescribing the manner and procedure of all
502 hearings conducted by the commission or any hearing examiner of
503 the commission, including special rules of evidence applicable
504 thereto and notices thereof.

505 (f) Requiring any applicant to pay all or any part of
506 the fees and costs of investigation of such applicant as may be
507 determined by the commission under paragraph (g) of this
508 subsection (2).

509 (g) Prescribing the amounts of investigative fees only
510 as authorized by regulations of the commission under paragraph (f)
511 of this subsection, and collecting those fees. The commission
512 shall adopt regulations setting the amounts of those fees at
513 levels that will provide the commission with sufficient revenue,



when combined with any other monies as may be deposited into the Mississippi Gaming Commission Fund created in Section 75-76-325, to carry out the provisions of this chapter without any state general funds. In calculating the amount of such fees, the commission shall:

(i) Attempt to set the fees at levels that will create a balance in the Mississippi Gaming Commission Fund that does not exceed, at the end of any state fiscal year, two percent (2%) of the projected amount of funds that will provide the commission with such sufficient revenue; and

(ii) Demonstrate the reasonableness of the relationship between a fee and the actual costs of the investigative activity for which the fee is being prescribed.

(h) Prescribing the manner and method of collection and payment of fees and issuance of licenses.

(i) Prescribing under what conditions a licensee may be deemed subject to revocation or suspension of his license.

(j) Requiring any applicant or licensee to waive any privilege with respect to any testimony at any hearing or meeting of the commission, except any privilege afforded by the Constitution of the United States or this state.

(k) Defining and limiting the area, games and devices permitted, and the method of operation of such games and devices, for the purposes of this chapter.



(l) Prescribing under what conditions the nonpayment of a gambling debt by a licensee shall be deemed grounds for revocation or suspension of his license.

(m) Governing the use and approval of gambling devices and equipment.

(n) Prescribing the qualifications of, and the conditions under which, attorneys, accountants and others are permitted to practice before the commission.

(o) Restricting access to confidential information obtained under this chapter and ensuring that the confidentiality of such information is maintained and protected.

(p) Prescribing the manner and procedure by which the executive director on behalf of the commission shall notify a county or a municipality wherein an applicant for a license desires to locate.

(q) Prescribing the manner and procedure for an objection to be filed with the commission and the executive director by a county or municipality wherein an applicant for a license desires to locate.

(3) Notwithstanding any other provision of law, each licensee shall be required to comply with the regulation that no wager may be placed by, or on behalf of, any individual or entity or group, not present on a licensed vessel or cruise vessel.

(4) From and after July 1, 2016, the expenses of this agency shall be defrayed by appropriation from the State General Fund and



all user charges and fees authorized under this section shall be deposited into the State General Fund as authorized by law.

(5) From and after July 1, 2016, no state agency shall charge another state agency a fee, assessment, rent or other charge for services or resources received by authority of this section.

SECTION 7. Section 75-76-67, Mississippi Code of 1972, is brought forward as follows:

75-76-67. (1) Any person who the commission determines is qualified to receive a license or be found suitable under the provisions of this chapter, having due consideration for the proper protection of the health, safety, morals, good order and general welfare of the inhabitants of the State of Mississippi and the declared policy of this state, may be issued a state gaming license or found suitable. The burden of proving his qualification to receive any license or be found suitable is on the applicant.

(2) An application to receive a license or be found suitable shall not be granted unless the commission is satisfied that the applicant is:

(a) A person of good character, honesty and integrity;

(b) A person whose prior activities, criminal record, if any, reputation, habits and associations do not pose a threat to the public interest of this state or to the effective regulation and control of gaming, or create or enhance the dangers



of unsuitable, unfair or illegal practices, methods and activities in the conduct of gaming or the carrying on of the business and financial arrangements incidental thereto; and

(c) In all other respects qualified to be licensed or found suitable consistent with the declared laws of the state.

(3) No person shall be granted a license or found suitable under the provisions of this chapter who has been convicted of a felony in any court of this state, another state, or the United States; and no person shall be granted a license or found suitable hereunder who has been convicted of a crime in any court of another state or the United States which, if committed in this state, would be a felony; and no person shall be granted a license or found suitable under the provisions of this chapter who has been convicted of a misdemeanor in any court of this state or of another state, when such conviction was for gambling, sale of alcoholic beverages to minors, prostitution, or procuring or inducing individuals to engage in prostitution.

(4) A license to operate a gaming establishment shall not be granted unless the applicant has satisfied the commission that:

(a) He has adequate business probity, competence and experience, in gaming or generally; and

(b) The proposed financing of the entire operation is:
(i) Adequate for the nature of the proposed operation; and



612 (ii) From a suitable source. Any lender or other
613 source of money or credit which the commission finds does not meet
614 the standards set forth in subsection (2) may be deemed
615 unsuitable.

616 (5) An application to receive a license or be found suitable
617 constitutes a request for a determination of the applicant's
618 general character, integrity and ability to participate or engage
619 in, or be associated with gaming. Any written or oral statement
620 made in the course of an official proceeding of the commission or
621 the executive director or any witness testifying under oath which
622 is relevant to the purpose of the proceeding is absolutely
623 privileged and does not impose liability for defamation or
624 constitute a ground for recovery in any civil action.

625 (6) The commission may, in its discretion, grant a license
626 to a corporation which has complied with the provisions of this
627 chapter.

628 (7) The commission may, in its discretion, grant a license
629 to a limited partnership which has complied with the provisions of
630 this chapter.

631 (8) No limited partnership, except one whose sole limited
632 partner is a publicly traded corporation which has registered with
633 the commission, or business trust or organization or other
634 association of a quasi-corporate character is eligible to receive
635 or hold any license under this chapter unless all persons having
636 any direct or indirect interest therein of any nature whatsoever,



637 whether financial, administrative, policymaking or supervisory,
638 are individually qualified to be licensed under the provisions of
639 this chapter.

640 (9) The commission may, by regulation, limit the number of
641 persons who may be financially interested and the nature of their
642 interest in any corporation or other organization or association
643 licensed under this chapter, and may establish such other
644 qualifications of licenses as the commission, in its discretion,
645 deems to be in the public interest and consistent with the
646 declared policy of the state.

647 **SECTION 8.** Section 75-76-77, Mississippi Code of 1972, is
648 brought forward as follows:

649 75-76-77. (1) The executive director shall present his
650 recommendation upon an application to the commission at the next
651 meeting of the commission.

652 (2) The commission may, after considering the recommendation
653 of the executive director, issue to the applicant named, as a
654 natural person, and to the licensed gaming establishment, as a
655 business entity, under the name or style therein designated, a
656 state gaming license, or may deny the same. The commission may
657 limit the license or place such conditions thereon as it may deem
658 necessary in the public interest. The commission may, if it
659 considers necessary, issue a probationary license. No state gaming
660 license may be assigned either in whole or in part.



661 (3) After the issuance of the license, it shall continue in
662 effect upon proper payment of the state license fees and any other
663 fees, taxes and penalties, as required by law and the regulations
664 of the commission, subject to the power of the commission to
665 revoke, suspend, condition or limit licenses.

666 (4) The commission may further limit or place such
667 conditions as it may deem necessary in the public interest upon
668 any registration, finding of suitability or approval for which
669 application has been made.

670 (5) After the executive director has made a recommendation
671 for denial of an application, the commission, after considering
672 the recommendation of the executive director, may:

673 (a) Deny the application;

674 (b) Remand the matter to the executive director for
675 such further investigation and reconsideration as the commission
676 may order; or

677 (c) By unanimous vote of the members present, grant the
678 application for a license, registration, finding of suitability or
679 approval.

680 (6) If the commission is not satisfied that an applicant
681 recommended by the executive director is qualified to be licensed
682 under this chapter, the commission may cause to be made such
683 investigation into and conduct such hearings concerning the
684 qualifications of the applicant in accordance with its regulations
685 as it may deem necessary.



686 (7) If the commission desires further investigation be made
687 or desires to conduct any hearings, it shall, within thirty (30)
688 days after presentation of the recommendation of the executive
689 director, so notify the applicant and set a date for hearing.
690 Final action by the commission must be taken within one hundred
691 twenty (120) days after the recommendation of the executive
692 director has been presented to the commission. Failure of the
693 commission to take action within one hundred twenty (120) days
694 shall be deemed to constitute approval of the applicant by the
695 commission, and a license must be issued forthwith upon compliance
696 by the applicant.

697 (8) The commission has full and absolute power and authority
698 to deny any application for any cause it deems reasonable. If an
699 application is denied, the commission shall prepare and file its
700 written decision upon which its order denying the application is
701 based.

702 **SECTION 9.** Section 75-76-89, Mississippi Code of 1972, is
703 brought forward as follows:

704 75-76-89. (1) Except as otherwise provided in subsection
705 (3) of this section, all licenses issued to the same person,
706 including a wholly owned subsidiary of that person, for the
707 operation of any game, including a sports pool or race book, which
708 authorize gaming at the same establishment must be merged into a
709 single gaming license. A gaming license may not be issued to any
710 person if the issuance would result in more than one licensed



operation at a single establishment, whether or not the profits or revenue from gaming are shared between the licensed operations.

(2) A person who has been issued a gaming license may establish a sports pool or race book on the premises of the establishment at which he conducts a gaming operation only after obtaining permission from the executive director.

SECTION 10. Section 75-76-203, Mississippi Code of 1972, is brought forward as follows:

75-76-203. In order to be eligible to receive a state gaming license, a corporation shall:

(a) Be incorporated:

(i) In the State of Mississippi, although such corporation may be a wholly or partly owned subsidiary of a corporation which is chartered in another state of the United States; or

(ii) In another state of the United States, if all persons having any direct or indirect interest of any nature in such corporation are licensed as required by this chapter and any applicable regulations of the commission;

(b) Maintain an office of the corporation on the licensed premises;

(c) Comply with all of the requirements of the laws of the State of Mississippi pertaining to corporations; and

(d) Maintain a ledger in the principal office of the corporation in Mississippi, which shall:



(i) At all times reflect the ownership of every class of security issued by the corporation; and

(ii) Be available for inspection by the commission or the executive director or his employees at all reasonable times without notice.

SECTION 11. Section 19-3-79, Mississippi Code of 1972, is amended as follows:

19-3-79. (1) Any person, corporation or other legal entity required to obtain a state gaming license to conduct legal gaming aboard a cruise vessel or vessel, as defined in Section 27-109-1, as prescribed by the Mississippi Gaming Control Act shall, before applying for such license, provide the Mississippi Gaming Commission with a written notice of intent to apply for a license. The "notice of intent to apply for a gaming license" shall be on a form prescribed by the executive director of the commission and shall state the county in which the intending licensee desires to conduct legal gaming aboard a cruise vessel or vessel, as the case may be. Within ten (10) days after receipt of a notice of intent to apply for a gaming license, the commission shall require such person, corporation or legal entity to publish the notice once each week for three (3) consecutive weeks in a newspaper having general circulation in the county in which the intending licensee desires to conduct legal gaming aboard a cruise vessel or vessel, as the case may be.



760 (2) If no petition as prescribed in subsection (3) of this
761 section is filed with the board of supervisors of the applicable
762 county within thirty (30) days after the date of the last
763 publication, the board of supervisors of such county shall adopt a
764 resolution stating that no petition was timely filed and that
765 legal gaming may henceforth be conducted aboard cruise vessels or
766 vessels, as the case may be, in such county.

767 (3) If a petition signed by twenty percent (20%) or fifteen
768 hundred (1500), whichever is less, of the registered voters of a
769 county in which a notice of intent to apply for a gaming license
770 is published is filed within thirty (30) days of the date of the
771 last publication with the circuit clerk of the applicable county,
772 the board of supervisors of such county shall authorize the
773 circuit clerk to hold an election on the proposition of allowing
774 legal gaming to be conducted aboard cruise vessels or vessels, as
775 the case may be, in the county on the date upon which such an
776 election may be conducted under subsection (7). The referendum
777 shall be advertised, held, conducted and the result thereof
778 canvassed in the manner provided by law for advertising, holding
779 and canvassing county elections.

780 (4) At such election, all qualified electors of such county
781 may vote. The ballots used at such election shall have printed
782 thereon a brief statement of the purpose of the election and the
783 words "FOR LEGAL GAMING ABOARD CRUISE VESSELS (OR VESSELS) IN THE
784 COUNTY AS PRESCRIBED BY LAW" and "AGAINST LEGAL GAMING ABOARD



CRUISE VESSELS (OR VESSELS) IN THE COUNTY AS PRESCRIBED BY LAW."

The voter shall vote by placing a cross (x) or check (✓) mark opposite his choice on the proposition. If a majority of the qualified electors who vote in such election shall vote in favor of allowing legal gaming to be conducted aboard cruise vessels or vessels, as the case may be, then legal gaming may henceforth be conducted aboard cruise vessels or vessels, as the case may be, in the county. If less than a majority of the qualified electors who vote in such election shall vote in favor of allowing legal gaming to be conducted aboard cruise vessels or vessels, as the case may be, in the county, then gaming aboard cruise vessels or vessels, as the case may be, shall be prohibited in the county until such time as a subsequent election, held according to the restrictions specified in subsection (7), may authorize such legal gaming.

(5) In any county in which no petition is timely filed after a notice of intent to apply for a gaming license is published, or in which an election is held on the proposition of allowing legal gaming to be conducted aboard cruise vessels or vessels, as the case may be, in the county and a majority of the qualified electors who vote in such election vote in favor of allowing legal gaming to be conducted aboard cruise vessels or vessels, as the case may be, in the county, no election shall thereafter be held in that county pursuant to this section on the proposition of allowing legal gaming to be conducted aboard cruise vessels or vessels, as the case may be, in that county.



(6) Notwithstanding any provision of this section or Sections 97-33-1, 97-33-7, 97-33-17, 97-33-25 and 97-33-27 to the contrary, if an election is held pursuant to this section which causes the conducting of gaming aboard cruise vessels to be prohibited in any county in which one or more cruise vessels were operating out of a port in the county on August 28, 1990, the prohibition on the conducting of gaming aboard cruise vessels in that county shall not apply to the conducting of legal gaming aboard any of those cruise vessels which were still operating out of a port in that county at the time of the election.

(7) If an election has been held on the issue of allowing legal gaming to be conducted aboard cruise vessels or vessels, as the case may be, in a county, and the authority to conduct such legal gaming has been denied by the electors of such county, then a subsequent election on such issue may not be held until:

(a) The date of the next succeeding general election in which the election for President of the United States occurs; or

(b) In the case in which the authority to conduct such legal gaming has been denied by the electors of such county at elections on three (3) different occasions, whether those occasions be successive or not, the date of the next succeeding general election occurring at least eight (8) years after the last of the three (3) occasions on which the electors denied the authority to conduct such legal gaming.



(8) The provisions of this section shall not apply to a person, corporation or other legal entity applying for a license for a gaming establishment that is part of a project as defined in Section 75-76-5.

SECTION 12. Section 87-1-5, Mississippi Code of 1972, is amended as follows:

87-1-5. If any person, by playing at any game whatever, or by betting on the sides or hands of such as do play at any game, or by betting on any horse race or cockfight, or at any other sport or pastime, or by any wager whatever, shall lose any money, property, or other valuable thing, real or personal, and shall pay or deliver the same or any part thereof, the person so losing and paying or delivering the same, or his wife or children, may sue for and recover such money, property, or other valuable thing so lost and paid or delivered, or any part thereof, from the person knowingly receiving the same, with costs. However, this section shall not apply to betting, gaming or wagering:

(a) On a cruise vessel as defined in Section 27-109-1 whenever such vessel is in the waters within the State of Mississippi, which lie adjacent to the State of Mississippi south of the three (3) most southern counties in the State of Mississippi, including the Mississippi Sound, St. Louis Bay, Biloxi Bay and Pascagoula Bay;

(b) In a structure located in whole or in part on shore in any of the three (3) most southern counties in the State of



Mississippi in which the registered voters of the county have voted to allow such betting, gaming or wagering on cruise vessels as provided in Section 19-3-79, if:

(i) The structure is owned, leased or controlled by a person possessing a gaming license, as defined in Section 75-76-5, to conduct legal gaming on a cruise vessel under paragraph (a) of this section;

(ii) The part of the structure in which licensed gaming activities are conducted is located entirely in an area which is located no more than eight hundred (800) feet from the mean high-water line (as defined in Section 29-15-1) of the waters within the State of Mississippi, which lie adjacent to the State of Mississippi south of the three (3) most southern counties in the State of Mississippi, including the Mississippi Sound, St. Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to Harrison County only, no farther north than the southern boundary of the right-of-way for U.S. Highway 90, whichever is greater; and

(iii) In the case of a structure that is located in whole or part on shore, the part of the structure in which licensed gaming activities are conducted shall lie adjacent to state waters south of the three (3) most southern counties in the State of Mississippi, including the Mississippi Sound, St. Louis Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the structure is located consists of a parcel of real property, easements and rights-of-way for public streets and highways shall



884 not be construed to interrupt the contiguous nature of the parcel,
885 nor shall the footage contained within the easements and
886 rights-of-way be counted in the calculation of the distances
887 specified in subparagraph (ii) * * *;

888 (c) On a vessel as defined in Section 27-109-1 whenever
889 such vessel is on the Mississippi River or navigable waters within
890 any county bordering on the Mississippi River;

891 (d) In a licensed gaming establishment that is part of
892 a project as defined in Section 75-76-5; or

893 (* * *e) That is legal under the laws of the State of
894 Mississippi.

895 **SECTION 13.** Section 97-33-1, Mississippi Code of 1972, is
896 amended as follows:

897 97-33-1. Except as otherwise provided in Section 97-33-8, if
898 any person shall encourage, promote or play at any game, play or
899 amusement, other than a fight or fighting match between dogs, for
900 money or other valuable thing, or shall wager or bet, promote or
901 encourage the wagering or betting of any money or other valuable
902 things, upon any game, play, amusement, cockfight, Indian ball
903 play or duel, other than a fight or fighting match between dogs,
904 or upon the result of any election, event or contingency whatever,
905 upon conviction thereof, he shall be fined in a sum not more than
906 Five Hundred Dollars (\$500.00); and, unless such fine and costs be
907 immediately paid, shall be imprisoned for any period not more than



ninety (90) days. However, this section shall not apply to betting, gaming or wagering:

(a) On a cruise vessel as defined in Section 27-109-1 whenever such vessel is in the waters within the State of Mississippi, which lie adjacent to the State of Mississippi south of the three (3) most southern counties in the State of Mississippi, including the Mississippi Sound, St. Louis Bay, Biloxi Bay and Pascagoula Bay, and in which the registered voters of the county in which the port is located have not voted to prohibit such betting, gaming or wagering on cruise vessels as provided in Section 19-3-79;

(b) In a structure located, in whole or in part, on shore in any of the three (3) most southern counties in the State of Mississippi in which the registered voters of the county have voted to allow such betting, gaming or wagering on cruise vessels as provided in Section 19-3-79, if:

(i) The structure is owned, leased or controlled by a person possessing a gaming license, as defined in Section 75-76-5, to conduct legal gaming on a cruise vessel under paragraph (a) of this section;

(ii) The part of the structure in which licensed gaming activities are conducted is located entirely in an area which is located no more than eight hundred (800) feet from the mean high-water line (as defined in Section 29-15-1) of the waters within the State of Mississippi, which lie adjacent to the State



of Mississippi south of the three (3) most southern counties in the State of Mississippi, including the Mississippi Sound, St. Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to Harrison County only, no farther north than the southern boundary of the right-of-way for U.S. Highway 90, whichever is greater; and

(iii) In the case of a structure that is located in whole or part on shore, the part of the structure in which licensed gaming activities are conducted shall lie adjacent to state waters south of the three (3) most southern counties in the State of Mississippi, including the Mississippi Sound, St. Louis Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the structure is located consists of a parcel of real property, easements and rights-of-way for public streets and highways shall not be construed to interrupt the contiguous nature of the parcel, nor shall the footage contained within the easements and rights-of-way be counted in the calculation of the distances specified in subparagraph (ii);

(c) On a vessel as defined in Section 27-109-1 whenever such vessel is on the Mississippi River or navigable waters within any county bordering on the Mississippi River, and in which the registered voters of the county in which the port is located have not voted to prohibit such betting, gaming or wagering on vessels as provided in Section 19-3-79;

(d) In a licensed gaming establishment that is part of a project as defined in Section 75-76-5; or



958 (* * *e) That is legal under the laws of the State of
959 Mississippi.

960 **SECTION 14.** Section 97-33-7, Mississippi Code of 1972, is
961 amended as follows:

962 97-33-7. (1) Except as otherwise provided in Section
963 97-33-8, it shall be unlawful for any person or persons, firm,
964 copartnership or corporation to have in possession, own, control,
965 display, or operate any cane rack, knife rack, artful dodger,
966 punch board, roll down, merchandise wheel, slot machine, pinball
967 machine, or similar device or devices. Provided, however, that
968 this section shall not be so construed as to make unlawful the
969 ownership, possession, control, display or operation of any
970 antique coin machine as defined in Section 27-27-12, or any music
971 machine or bona fide automatic vending machine where the purchaser
972 receives exactly the same quantity of merchandise on each
973 operation of said machine. Any slot machine other than an antique
974 coin machine as defined in Section 27-27-12 which delivers, or is
975 so constructed as that by operation thereof it will deliver to the
976 operator thereof anything of value in varying quantities, in
977 addition to the merchandise received, and any slot machine other
978 than an antique coin machine as defined in Section 27-27-12 that
979 is constructed in such manner as that slugs, tokens, coins or
980 similar devices are, or may be, used and delivered to the operator
981 thereof in addition to merchandise of any sort contained in such
982 machine, is hereby declared to be a gambling device, and shall be



983 deemed unlawful under the provisions of this section. Provided,
984 however, that pinball machines which do not return to the operator
985 or player thereof anything but free additional games or plays
986 shall not be deemed to be gambling devices, and neither this
987 section nor any other law shall be construed to prohibit same.

988 (2) No property right shall exist in any person, natural or
989 artificial, or be vested in such person, in any or all of the
990 devices described herein that are not exempted from the provisions
991 of this section; and all such devices are hereby declared to be at
992 all times subject to confiscation and destruction, and their
993 possession shall be unlawful, except when in the possession of
994 officers carrying out the provisions of this section. It shall be
995 the duty of all law enforcing officers to seize and immediately
996 destroy all such machines and devices.

997 (3) A first violation of the provisions of this section
998 shall be deemed a misdemeanor, and the party offending shall, upon
999 conviction, be fined in any sum not exceeding Five Hundred Dollars
1000 (\$500.00), or imprisoned not exceeding three (3) months, or both,
1001 in the discretion of the court. In the event of a second
1002 conviction for a violation of any of the provisions of this
1003 section, the party offending shall be subject to a sentence of not
1004 less than six (6) months in the county jail, nor more than two (2)
1005 years in the State Penitentiary, in the discretion of the trial
1006 court.



1007 (4) Notwithstanding any provision of this section to the
1008 contrary, it shall not be unlawful to operate any equipment or
1009 device described in subsection (1) of this section or any gaming,
1010 gambling or similar device or devices by whatever name called
1011 while:

1012 (a) On a cruise vessel as defined in Section 27-109-1
1013 whenever such vessel is in the waters within the State of
1014 Mississippi, which lie adjacent to the State of Mississippi south
1015 of the three (3) most southern counties in the State of
1016 Mississippi, including the Mississippi Sound, St. Louis Bay,
1017 Biloxi Bay and Pascagoula Bay, and in which the registered voters
1018 of the county in which the port is located have not voted to
1019 prohibit such betting, gaming or wagering on cruise vessels as
1020 provided in Section 19-3-79;

1021 (b) In a structure located, in whole or in part, on
1022 shore in any of the three (3) most southern counties in the State
1023 of Mississippi in which the registered voters of the county have
1024 voted to allow such betting, gaming or wagering on cruise vessels
1025 as provided in Section 19-3-79, if:

1026 (i) The structure is owned, leased or controlled
1027 by a person possessing a gaming license, as defined in Section
1028 75-76-5, to conduct legal gaming on a cruise vessel under
1029 paragraph (a) of this subsection;

1030 (ii) The part of the structure in which licensed
1031 gaming activities are conducted is located entirely in an area



1032 which is located no more than eight hundred (800) feet from the
1033 mean high-water line (as defined in Section 29-15-1) of the waters
1034 within the State of Mississippi, which lie adjacent to the State
1035 of Mississippi south of the three (3) most southern counties in
1036 the State of Mississippi, including the Mississippi Sound, St.
1037 Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to
1038 Harrison County only, no farther north than the southern boundary
1039 of the right-of-way for U.S. Highway 90, whichever is greater; and

1040 (iii) In the case of a structure that is located
1041 in whole or part on shore, the part of the structure in which
1042 licensed gaming activities are conducted shall lie adjacent to
1043 state waters south of the three (3) most southern counties in the
1044 State of Mississippi, including the Mississippi Sound, St. Louis
1045 Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the
1046 structure is located consists of a parcel of real property,
1047 easements and rights-of-way for public streets and highways shall
1048 not be construed to interrupt the contiguous nature of the parcel,
1049 nor shall the footage contained within the easements and
1050 rights-of-way be counted in the calculation of the distances
1051 specified in subparagraph (ii);

1052 (c) On a vessel as defined in Section 27-109-1 whenever
1053 such vessel is on the Mississippi River or navigable waters within
1054 any county bordering on the Mississippi River, and in which the
1055 registered voters of the county in which the port is located have



not voted to prohibit such betting, gaming or wagering on vessels
as provided in Section 19-3-79;

(d) In a licensed gaming establishment that is part of
a project as defined in Section 75-76-5; or

(* * *e) That is legal under the laws of the State of
Mississippi.

(5) Notwithstanding any provision of this section to the
contrary, it shall not be unlawful (a) to own, possess, repair or
control any gambling device, machine or equipment in a licensed
gaming establishment or on the business premises appurtenant to
any such licensed gaming establishment during any period of time
in which such licensed gaming establishment is being constructed,
repaired, maintained or operated in this state; (b) to install any
gambling device, machine or equipment in any licensed gaming
establishment; (c) to possess or control any gambling device,
machine or equipment during the process of procuring or
transporting such device, machine or equipment for installation on
any such licensed gaming establishment; or (d) to store in a
warehouse or other storage facility any gambling device, machine,
equipment, or part thereof, regardless of whether the county or
municipality in which the warehouse or storage facility is located
has approved gaming aboard cruise vessels or vessels, provided
that such device, machine or equipment is operated only in a
county or municipality that has approved gaming aboard cruise
vessels or vessels. Any gambling device, machine or equipment



that is owned, possessed, controlled, installed, procured, repaired, transported or stored in accordance with this subsection shall not be subject to confiscation, seizure or destruction, and any person, firm, partnership or corporation which owns, possesses, controls, installs, procures, repairs, transports or stores any gambling device, machine or equipment in accordance with this subsection shall not be subject to any prosecution or penalty under this section. Any person constructing or repairing such cruise vessels or vessels within a municipality shall comply with all municipal ordinances protecting the general health or safety of the residents of the municipality.

SECTION 15. Section 97-33-17, Mississippi Code of 1972, is amended as follows:

97-33-17. (1) All monies exhibited for the purpose of betting or alluring persons to bet at any game, and all monies staked or betted, shall be liable to seizure by any sheriff, constable, or police officer, together with all the appliances used or kept for use in gambling, or by any other person; and all the monies so seized shall be accounted for by the person making the seizure, and all appliances seized shall be destroyed; provided, however, this section shall not apply to betting, gaming or wagering on:

(a) A cruise vessel as defined in Section 27-109-1 whenever such vessel is in the waters within the State of Mississippi, which lie adjacent to the State of Mississippi south



1106 of the three (3) most southern counties in the State of
1107 Mississippi, including the Mississippi Sound, St. Louis Bay,
1108 Biloxi Bay and Pascagoula Bay, and in which the registered voters
1109 of the county in which the port is located have not voted to
1110 prohibit such betting, gaming or wagering on cruise vessels as
1111 provided in Section 19-3-79;

1112 (b) In a structure located in whole or in part on shore
1113 in any of the three (3) most southern counties in the State of
1114 Mississippi in which the registered voters of the county have
1115 voted to allow such betting, gaming or wagering on cruise vessels
1116 as provided in Section 19-3-79, if:

1117 (i) The structure is owned, leased or controlled
1118 by a person possessing a gaming license, as defined in Section
1119 75-76-5, to conduct legal gaming on a cruise vessel under
1120 paragraph (a) of this subsection;

1121 (ii) The part of the structure in which licensed
1122 gaming activities are conducted is located entirely in an area
1123 which is located no more than eight hundred (800) feet from the
1124 mean high-water line (as defined in Section 29-15-1) of the waters
1125 within the State of Mississippi, which lie adjacent to the State
1126 of Mississippi south of the three (3) most southern counties in
1127 the State of Mississippi, including the Mississippi Sound, St.
1128 Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to
1129 Harrison County only, no farther north than the southern boundary
1130 of the right-of-way for U.S. Highway 90, whichever is greater; and



1131 (iii) In the case of a structure that is located
1132 in whole or part on shore, the part of the structure in which
1133 licensed gaming activities are conducted shall lie adjacent to
1134 state waters south of the three (3) most southern counties in the
1135 State of Mississippi, including the Mississippi Sound, St. Louis
1136 Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the
1137 structure is located consists of a parcel of real property,
1138 easements and rights-of-way for public streets and highways shall
1139 not be construed to interrupt the contiguous nature of the parcel,
1140 nor shall the footage contained within the easements and
1141 rights-of-way be counted in the calculation of the distances
1142 specified in subparagraph (ii) * * *;

1143 (c) A vessel as defined in Section 27-109-1 whenever
1144 such vessel is on the Mississippi River or navigable waters within
1145 any county bordering on the Mississippi River, and in which the
1146 registered voters of the county in which the port is located have
1147 not voted to prohibit such betting, gaming or wagering on vessels
1148 as provided in Section 19-3-79;

1149 (d) In a licensed gaming establishment that is part of
1150 a project as defined in Section 75-76-5; or

1151 (* * *e) That is legal under the laws of the State of
1152 Mississippi.

1153 (2) Nothing in this section shall apply to any gambling
1154 device, machine or equipment that is owned, possessed, controlled,



installed, procured, repaired or transported in accordance with subsection (4) of Section 97-33-7.

SECTION 16. Section 97-33-25, Mississippi Code of 1972, is amended as follows:

97-33-25. If any person shall sell or buy, either directly or indirectly, any chance in what is commonly called pool, upon any event whatever, or shall in any manner engage in such business or pastime, he shall be fined not more than Five Hundred Dollars (\$500.00) or shall be imprisoned in the county jail not more than ninety (90) days; provided, however, this section shall not apply to betting, gaming or wagering:

(a) On a cruise vessel as defined in Section 27-109-1 whenever such vessel is in the waters within the State of Mississippi, which lie adjacent to the State of Mississippi south of the three (3) most southern counties in the State of Mississippi, including the Mississippi Sound, St. Louis Bay, Biloxi Bay and Pascagoula Bay, and in which the registered voters of the county in which the port is located have not voted to prohibit such betting, gaming or wagering on cruise vessels as provided in Section 19-3-79;

(b) In a structure located in whole or in part on shore in any of the three (3) most southern counties in the State of Mississippi in which the registered voters of the county have voted to allow such betting, gaming or wagering on cruise vessels as provided in Section 19-3-79, if:



1180 (i) The structure is owned, leased or controlled
1181 by a person possessing a gaming license, as defined in Section
1182 75-76-5, to conduct legal gaming on a cruise vessel under
1183 paragraph (a) of this section;

1184 (ii) The part of the structure in which licensed
1185 gaming activities are conducted is located entirely in an area
1186 which is located no more than eight hundred (800) feet from the
1187 mean high-water line (as defined in Section 29-15-1) of the waters
1188 within the State of Mississippi, which lie adjacent to the State
1189 of Mississippi south of the three (3) most southern counties in
1190 the State of Mississippi, including the Mississippi Sound, St.
1191 Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to
1192 Harrison County only, no farther north than the southern boundary
1193 of the right-of-way for U.S. Highway 90, whichever is greater; and

1194 (iii) In the case of a structure that is located
1195 in whole or part on shore, the part of the structure in which
1196 licensed gaming activities are conducted shall lie adjacent to
1197 state waters south of the three (3) most southern counties in the
1198 State of Mississippi, including the Mississippi Sound, St. Louis
1199 Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the
1200 structure is located consists of a parcel of real property,
1201 easements and rights-of-way for public streets and highways shall
1202 not be construed to interrupt the contiguous nature of the parcel,
1203 nor shall the footage contained within the easements and



rights-of-way be counted in the calculation of the distances
specified in subparagraph (ii) * * *;

(c) On a vessel as defined in Section 27-109-1 whenever
such vessel is on the Mississippi River or navigable waters within
any county bordering on the Mississippi River, and in which the
registered voters of the county in which the port is located have
not voted to prohibit such betting, gaming or wagering on vessels
as provided in Section 19-3-79;

(d) In a licensed gaming establishment that is part of
a project as defined in Section 75-76-5; or

(* * *e) That is legal under the laws of the State of
Mississippi.

SECTION 17. Section 97-33-27, Mississippi Code of 1972, is
amended as follows:

97-33-27. If any person shall bet on a horse race or a yacht
race or on a shooting match, he shall be fined not more than Five
Hundred Dollars (\$500.00), and, unless the fine and costs be
immediately paid, he shall be imprisoned in the county jail not
more than ninety (90) days; provided, however, this section shall
not apply to betting, gaming or wagering:

(a) On a cruise vessel as defined in Section 27-109-1
whenever such vessel is in the waters within the State of
Mississippi, which lie adjacent to the State of Mississippi south
of the three (3) most southern counties in the State of
Mississippi, including the Mississippi Sound, St. Louis Bay,



1229 Biloxi Bay and Pascagoula Bay, and in which the registered voters
1230 of the county in which the port is located have not voted to
1231 prohibit such betting, gaming or wagering on cruise vessels as
1232 provided in Section 19-3-79;

1233 (b) In a structure located in whole or in part on shore
1234 in any of the three (3) most southern counties in the State of
1235 Mississippi in which the registered voters of the county have
1236 voted to allow such betting, gaming or wagering on cruise vessels
1237 as provided in Section 19-3-79, if:

1238 (i) The structure is owned, leased or controlled
1239 by a person possessing a gaming license, as defined in Section
1240 75-76-5, to conduct legal gaming on a cruise vessel under
1241 paragraph (a) of this section;

1242 (ii) The part of the structure in which licensed
1243 gaming activities are conducted is located entirely in an area
1244 which is located no more than eight hundred (800) feet from the
1245 mean high-water line (as defined in Section 29-15-1) of the waters
1246 within the State of Mississippi, which lie adjacent to the State
1247 of Mississippi south of the three (3) most southern counties in
1248 the State of Mississippi, including the Mississippi Sound, St.
1249 Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to
1250 Harrison County only, no farther north than the southern boundary
1251 of the right-of-way for U.S. Highway 90, whichever is greater; and

1252 (iii) In the case of a structure that is located
1253 in whole or part on shore, the part of the structure in which



1254 licensed gaming activities are conducted shall lie adjacent to
1255 state waters south of the three (3) most southern counties in the
1256 State of Mississippi, including the Mississippi Sound, St. Louis
1257 Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the
1258 structure is located consists of a parcel of real property,
1259 easements and rights-of-way for public streets and highways shall
1260 not be construed to interrupt the contiguous nature of the parcel,
1261 nor shall the footage contained within the easements and
1262 rights-of-way be counted in the calculation of the distances
1263 specified in subparagraph (ii) * * *;

1264 (c) On a vessel as defined in Section 27-109-1 whenever
1265 such vessel is on the Mississippi River or navigable waters within
1266 any county bordering on the Mississippi River, and in which the
1267 registered voters of the county in which the port is located have
1268 not voted to prohibit such betting, gaming or wagering on vessels
1269 as provided in Section 19-3-79;

1270 (d) In a licensed gaming establishment that is part of
1271 a project as defined in Section 75-76-5; or

1272 (* * *e) That is legal under the laws of the State of
1273 Mississippi.

1274 **SECTION 18.** Section 27-109-1, Mississippi Code of 1972, is
1275 brought forward as follows:

1276 27-109-1. (1) The provisions of this chapter shall be
1277 administered by the State Tax Commission, which shall administer



1278 them for the protection of the public and in the public interest
1279 in accordance with the policy of this state.

1280 (2) (a) The operator of any cruise vessel or vessel
1281 operating within the territorial jurisdiction of the State of
1282 Mississippi shall be required to apply for and obtain a privilege
1283 license from the State Tax Commission.

1284 (b) For purposes of this chapter, the operator of any
1285 cruise vessel or vessel shall be identified as any owner or lessee
1286 which is vested with the authority and responsibility to manage
1287 daily operations of any such cruise vessel or vessel.

1288 (c) (i) For purposes of this chapter, the term "cruise
1289 vessel" shall mean a vessel which complies with all United States
1290 Coast Guard regulations, having a minimum overall length of one
1291 hundred fifty (150) feet and a minimum draft of six (6) feet and
1292 which is certified to carry at least two hundred (200) passengers;
1293 and the term "vessel" shall mean a vessel having a minimum overall
1294 length of one hundred fifty (150) feet. The term "vessel" shall
1295 also mean a "cruise vessel" as referred to in Section 27-109-11.
1296 For the purposes of a "vessel" as that term is defined in this
1297 section, "navigable waters" means any rivers, creeks, bayous or
1298 other bodies of water within any county in this state bordering on
1299 the Mississippi River that are used or susceptible of being used
1300 as an artery of commerce and which either in their natural or
1301 improved condition are used or suitable for use as an artery of
1302 commerce or are used for the docking or mooring of a vessel,



1303 notwithstanding interruptions between the navigable parts of such
1304 rivers, creeks, bayous or other bodies of water by falls,
1305 shallows, or rapids compelling land carriage. The term "cruise
1306 vessel" or "vessel" also includes a structure as described in
1307 Section 97-33-1(b).

1308 (ii) For purposes of this subparagraph, the
1309 definitions of the words "person" and "gaming license" shall have
1310 the meanings ascribed to those words and terms in Section 75-76-5.
1311 After July 1, 2005, any person possessing a valid gaming license
1312 to conduct legal gaming on a cruise vessel or vessel may construct
1313 permanent structures upon which to place the vessel or cruise
1314 vessel where the licensee has received approval to offer legal
1315 gaming. Such permanent structures shall be included within the
1316 meanings of the terms "cruise vessel" and "vessel" under
1317 subparagraph (i). In the event that such a gaming licensee
1318 constructs permanent structures under this subparagraph, the
1319 requirement that a cruise vessel have a minimum draft of six (6)
1320 feet shall not apply. This subparagraph shall not authorize any
1321 form of inland gaming or the conducting of legal gaming on a
1322 vessel or cruise vessel which is not on, in or above water, as
1323 contemplated under subparagraph (i) and Section 97-33-1.

1324 (3) The commission and its agents may:

1325 (a) Inspect and examine all premises on the cruise
1326 vessel.



1327 (b) Inspect all equipment and supplies in, upon or
1328 about such premises.

1329 (c) Summarily seize and remove from such premises and
1330 impound any equipment or supplies for the purpose of examination
1331 and inspection.

1332 (d) Demand access to and inspect, examine, photocopy
1333 and audit all papers, books and records of applicants and
1334 licensees, on their premises, or elsewhere as practicable, and in
1335 the presence of the licensee or his agent, respecting all matters
1336 affecting the enforcement of the policy or any of the provisions
1337 of this chapter.

1338 (4) For the purpose of conducting audits after the cessation
1339 of operations by a licensee, the former licensee shall furnish,
1340 upon demand of an agent of the commission, books, papers and
1341 records as necessary to conduct the audits. The former licensee
1342 shall maintain all books, papers and records necessary for audits
1343 for a period of one (1) year after the date of the surrender or
1344 revocation of his privilege license. If the former licensee seeks
1345 judicial review of a deficiency determination or files a petition
1346 for a redetermination, he must maintain all books, papers and
1347 records until a final order is entered on the determination.

1348 (5) The commission may investigate, for the purpose of
1349 prosecution, any suspected criminal violation of the provisions of
1350 this chapter. For the purpose of the administration and
1351 enforcement of this chapter, the commission and the executive,



1352 supervisory and investigative personnel of the commission have the
1353 powers of a peace officer of this state.

1354 (6) The commission, or any of its members, has full power
1355 and authority to issue subpoenas and compel the attendance of
1356 witnesses at any place within this state, to administer oaths and
1357 to require testimony under oath. Any process or notice may be
1358 served in the manner provided for service of process and notices
1359 in civil actions. The commission may pay such transportation and
1360 other expense of witnesses as it may deem reasonable and proper.
1361 Any person making false oath in any matter before the commission
1362 is guilty of perjury. The commission, or any member thereof, may
1363 appoint hearing examiners who may administer oaths and receive
1364 evidence and testimony under oath.

1365 **SECTION 19.** Section 95-3-25, Mississippi Code of 1972, is
1366 brought forward as follows:

1367 95-3-25. Any building, club, vessel, boat, place or room,
1368 wherein is kept or exhibited any game or gaming table, commonly
1369 called A.B.C. or E.O. roulette, or rowley-powley, or rouquenoir,
1370 roredo, keno, monte, or any faro-bank, dice, or other game, gaming
1371 table, or bank of the same or like kind, or any other kind or
1372 description of gambling device under any other name whatever, and
1373 any such place where information is furnished for the purpose of
1374 making and settling bets or wagers on any horse race, prize fight,
1375 or on the outcome of any like event, or where bets or wagers are
1376 arranged for, made or settled, shall be deemed to be a common



1377 nuisance and may be abated by writ of injunction, issued out of a
1378 court of equity upon a bill filed in the name of the state by the
1379 Attorney General, or any district or county attorney, whose duty
1380 requires him to prosecute criminal cases on behalf of the state in
1381 the county where the nuisance is maintained, or by any citizen or
1382 citizens of such county, such bill to be filed in the county in
1383 which the nuisance exists. And all rules of evidence and of
1384 practice and procedure that pertain to courts of equity generally
1385 in this state may be invoked and applied in any injunction
1386 procedure hereunder. The provisions of this section shall not
1387 apply to any form of gaming or gambling that is legal under the
1388 laws of the State of Mississippi or to a licensed gaming
1389 establishment and shall not apply to any licensed gaming
1390 establishment having on its premises any gambling device, machine
1391 or equipment that is owned, possessed, controlled, installed,
1392 procured, repaired or transported in accordance with subsection
1393 (4) of Section 97-33-7.

1394 Upon the abatement of any such nuisance, any person found to
1395 be the owner, operator or exhibitor of any gambling device
1396 described in the first paragraph of this section may be required
1397 by the court to enter into a good and sufficient bond in such
1398 amount as may be deemed proper by the court, to be conditioned
1399 that the obligor therein will not violate any of the laws of
1400 Mississippi pertaining to gaming or gambling for a period of not
1401 to exceed two (2) years from the date thereof. The failure to



make such bond shall be a contempt of court and for such contempt the person or party shall be confined in the county jail until such bond is made, but not longer than two (2) years. Said bond shall be approved by the clerk of the court where the proceedings were had and shall be filed as a part of the record of such case.

SECTION 20. Section 67-1-5, Mississippi Code of 1972, is amended as follows:

67-1-5. For the purposes of this article and unless otherwise required by the context:

(a) "Alcoholic beverage" means any alcoholic liquid, including wines of more than five percent (5%) of alcohol by weight, capable of being consumed as a beverage by a human being, but shall not include light wine, light spirit product and beer, as defined in Section 67-3-3, Mississippi Code of 1972, but shall include native wines and native spirits. The words "alcoholic beverage" shall not include ethyl alcohol manufactured or distilled solely for fuel purposes or beer of an alcoholic content of more than eight percent (8%) by weight if the beer is legally manufactured in this state for sale in another state.

(b) "Alcohol" means the product of distillation of any fermented liquid, whatever the origin thereof, and includes synthetic ethyl alcohol, but does not include denatured alcohol or wood alcohol.

(c) "Distilled spirits" means any beverage containing more than six percent (6%) of alcohol by weight produced by



1427 distillation of fermented grain, starch, molasses or sugar,
1428 including dilutions and mixtures of these beverages.

1429 (d) "Wine" or "vinous liquor" means any product
1430 obtained from the alcoholic fermentation of the juice of sound,
1431 ripe grapes, fruits, honey or berries and made in accordance with
1432 the revenue laws of the United States.

1433 (e) "Person" means and includes any individual,
1434 partnership, corporation, association or other legal entity
1435 whatsoever.

1436 (f) "Manufacturer" means any person engaged in
1437 manufacturing, distilling, rectifying, blending or bottling any
1438 alcoholic beverage.

1439 (g) "Wholesaler" means any person, other than a
1440 manufacturer, engaged in distributing or selling any alcoholic
1441 beverage at wholesale for delivery within or without this state
1442 when such sale is for the purpose of resale by the purchaser.

1443 (h) "Retailer" means any person who sells, distributes,
1444 or offers for sale or distribution, any alcoholic beverage for use
1445 or consumption by the purchaser and not for resale.

1446 (i) "State Tax Commission," "commission" or
1447 "department" means the Department of Revenue of the State of
1448 Mississippi, which shall create a division in its organization to
1449 be known as the Alcoholic Beverage Control Division. Any
1450 reference to the commission or the department hereafter means the



1451 powers and duties of the Department of Revenue with reference to
1452 supervision of the Alcoholic Beverage Control Division.

1453 (j) "Division" means the Alcoholic Beverage Control
1454 Division of the Department of Revenue.

1455 (k) "Municipality" means any incorporated city or town
1456 of this state.

1457 (l) "Hotel" means an establishment within a
1458 municipality, or within a qualified resort area approved as such
1459 by the department, where, in consideration of payment, food and
1460 lodging are habitually furnished to travelers and wherein are
1461 located at least twenty (20) adequately furnished and completely
1462 separate sleeping rooms with adequate facilities that persons
1463 usually apply for and receive as overnight accommodations. Hotels
1464 in towns or cities of more than twenty-five thousand (25,000)
1465 population are similarly defined except that they must have fifty
1466 (50) or more sleeping rooms. Any such establishment described in
1467 this paragraph with less than fifty (50) beds shall operate one or
1468 more regular dining rooms designed to be constantly frequented by
1469 customers each day. When used in this article, the word "hotel"
1470 shall also be construed to include any establishment that meets
1471 the definition of "bed and breakfast inn" as provided in this
1472 section.

1473 (m) "Restaurant" means:

1474 (i) A place which is regularly and in a bona fide
1475 manner used and kept open for the serving of meals to guests for



1476 compensation, which has suitable seating facilities for guests,
1477 and which has suitable kitchen facilities connected therewith for
1478 cooking an assortment of foods and meals commonly ordered at
1479 various hours of the day; the service of such food as sandwiches
1480 and salads only shall not be deemed in compliance with this
1481 requirement. Except as otherwise provided in this paragraph, no
1482 place shall qualify as a restaurant under this article unless
1483 twenty-five percent (25%) or more of the revenue derived from such
1484 place shall be from the preparation, cooking and serving of meals
1485 and not from the sale of beverages, or unless the value of food
1486 given to and consumed by customers is equal to twenty-five percent
1487 (25%) or more of total revenue; or

1488 (ii) Any privately owned business located in a
1489 building in a historic district where the district is listed in
1490 the National Register of Historic Places, where the building has a
1491 total occupancy rating of not less than one thousand (1,000) and
1492 where the business regularly utilizes ten thousand (10,000) square
1493 feet or more in the building for live entertainment, including not
1494 only the stage, lobby or area where the audience sits and/or
1495 stands, but also any other portion of the building necessary for
1496 the operation of the business, including any kitchen area, bar
1497 area, storage area and office space, but excluding any area for
1498 parking. In addition to the other requirements of this
1499 subparagraph, the business must also serve food to guests for
1500 compensation within the building and derive the majority of its



1501 revenue from event-related fees, including, but not limited to,
1502 admission fees or ticket sales to live entertainment in the
1503 building, and from the rental of all or part of the facilities of
1504 the business in the building to another party for a specific event
1505 or function.

1506 (n) "Club" means an association or a corporation:

1507 (i) Organized or created under the laws of this
1508 state for a period of five (5) years prior to July 1, 1966;

1509 (ii) Organized not primarily for pecuniary profit
1510 but for the promotion of some common object other than the sale or
1511 consumption of alcoholic beverages;

1512 (iii) Maintained by its members through the
1513 payment of annual dues;

1514 (iv) Owning, hiring or leasing a building or space
1515 in a building of such extent and character as may be suitable and
1516 adequate for the reasonable and comfortable use and accommodation
1517 of its members and their guests;

1518 (v) The affairs and management of which are
1519 conducted by a board of directors, board of governors, executive
1520 committee, or similar governing body chosen by the members at a
1521 regular meeting held at some periodic interval; and

1522 (vi) No member, officer, agent or employee of
1523 which is paid, or directly or indirectly receives, in the form of
1524 a salary or other compensation any profit from the distribution or
1525 sale of alcoholic beverages to the club or to members or guests of



the club beyond such salary or compensation as may be fixed and voted at a proper meeting by the board of directors or other governing body out of the general revenues of the club.

The department may, in its discretion, waive the five-year provision of this paragraph. In order to qualify under this paragraph, a club must file with the department, at the time of its application for a license under this article, two (2) copies of a list of the names and residences of its members and similarly file, within ten (10) days after the election of any additional member, his name and address. Each club applying for a license shall also file with the department at the time of the application a copy of its articles of association, charter of incorporation, bylaws or other instruments governing the business and affairs thereof.

(o) "Qualified resort area" means any area or locality outside of the limits of incorporated municipalities in this state commonly known and accepted as a place which regularly and customarily attracts tourists, vacationists and other transients because of its historical, scenic or recreational facilities or attractions, or because of other attributes which regularly and customarily appeal to and attract tourists, vacationists and other transients in substantial numbers; however, no area or locality shall so qualify as a resort area until it has been duly and properly approved as such by the department. The department may not approve an area as a qualified resort area after July 1, 2018,



1551 if any portion of such proposed area is located within two (2)
1552 miles of a convent or monastery that is located in a county
1553 traversed by Interstate 55 and U.S. Highway 98. A convent or
1554 monastery may waive such distance restrictions in favor of
1555 allowing approval by the department of an area as a qualified
1556 resort area. Such waiver shall be in written form from the owner,
1557 the governing body, or the appropriate officer of the convent or
1558 monastery having the authority to execute such a waiver, and the
1559 waiver shall be filed with and verified by the department before
1560 becoming effective.

1561 (i) The department may approve an area or locality
1562 outside of the limits of an incorporated municipality that is in
1563 the process of being developed as a qualified resort area if such
1564 area or locality, when developed, can reasonably be expected to
1565 meet the requisites of the definition of the term "qualified
1566 resort area." In such a case, the status of qualified resort area
1567 shall not take effect until completion of the development.

1568 (ii) The term includes any state park which is
1569 declared a resort area by the department; however, such
1570 declaration may only be initiated in a written request for resort
1571 area status made to the department by the Executive Director of
1572 the Department of Wildlife, Fisheries and Parks, and no permit for
1573 the sale of any alcoholic beverage, as defined in this article,
1574 except an on-premises retailer's permit, shall be issued for a
1575 hotel, restaurant or bed and breakfast inn in such park.



1576 (iii) The term includes:

1577 1. The clubhouses associated with the state
1578 park golf courses at the Lefleur's Bluff State Park, the John Kyle
1579 State Park, the Percy Quin State Park and the Hugh White State
1580 Park;

1581 2. The clubhouse and associated golf course,
1582 tennis courts and related facilities and swimming pool and related
1583 facilities where the golf course, tennis courts and related
1584 facilities and swimming pool and related facilities are adjacent
1585 to one or more planned residential developments and the golf
1586 course and all such developments collectively include at least
1587 seven hundred fifty (750) acres and at least four hundred (400)
1588 residential units;

1589 3. Any facility located on property that is a
1590 game reserve with restricted access that consists of at least
1591 three thousand (3,000) contiguous acres with no public roads and
1592 that offers as a service hunts for a fee to overnight guests of
1593 the facility;

1594 4. Any facility located on federal property
1595 surrounding a lake and designated as a recreational area by the
1596 United States Army Corps of Engineers that consists of at least
1597 one thousand five hundred (1,500) acres;

1598 5. Any facility that is located in a
1599 municipality that is bordered by the Pearl River, traversed by
1600 Mississippi Highway 25, adjacent to the boundaries of the Jackson



1601 International Airport and is located in a county which has voted
1602 against coming out from under the dry law; however, any such
1603 facility may only be located in areas designated by the governing
1604 authorities of such municipality;

1605 6. Any municipality with a population in
1606 excess of ten thousand (10,000) according to the latest federal
1607 decennial census that is located in a county that is bordered by
1608 the Pearl River and is not traversed by Interstate Highway 20,
1609 with a population in excess of forty-five thousand (45,000)
1610 according to the latest federal decennial census;

1611 7. The West Pearl Restaurant Tax District as
1612 defined in Chapter 912, Local and Private Laws of 2007;

1613 8. a. Land that is located in any county in
1614 which Mississippi Highway 43 and Mississippi Highway 25 intersect
1615 and:

1616 A. Owned by the Pearl River Valley
1617 Water Supply District, and/or

1618 B. Located within the Reservoir
1619 Community District, zoned commercial, east of Old Fannin Road,
1620 north of Regatta Drive, south of Spillway Road, west of Hugh Ward
1621 Boulevard and accessible by Old Fannin Road, Spillway Road, Spann
1622 Drive and/or Lake Vista Place, and/or

1623 C. Located within the Reservoir
1624 Community District, zoned commercial, west of Old Fannin Road,



1625 south of Spillway Road and extending to the boundary of the
1626 corporate limits of the City of Flowood, Mississippi;

1627 b. The board of supervisors of such
1628 county, with respect to B and C of item 8.a., may by resolution or
1629 other order:

1630 A. Specify the hours of operation
1631 of facilities that offer alcoholic beverages for sale,

1632 B. Specify the percentage of
1633 revenue that facilities that offer alcoholic beverages for sale
1634 must derive from the preparation, cooking and serving of meals and
1635 not from the sale of beverages, and

1636 C. Designate the areas in which
1637 facilities that offer alcoholic beverages for sale may be located;

1638 9. Any facility located on property that is a
1639 game reserve with restricted access that consists of at least
1640 eight hundred (800) contiguous acres with no public roads, that
1641 offers as a service hunts for a fee to overnight guests of the
1642 facility, and has accommodations for at least fifty (50) overnight
1643 guests;

1644 10. Any facility that:

1645 a. Consists of at least six thousand
1646 (6,000) square feet being heated and cooled along with an
1647 additional adjacent area that consists of at least two thousand
1648 two hundred (2,200) square feet regardless of whether heated and
1649 cooled,



1650 b. For a fee is used to host events such
1651 as weddings, reunions and conventions,
1652 c. Provides lodging accommodations
1653 regardless of whether part of the facility and/or located adjacent
1654 to or in close proximity to the facility, and
1655 d. Is located on property that consists
1656 of at least thirty (30) contiguous acres;
1657 11. Any facility and related property:
1658 a. Located on property that consists of
1659 at least one hundred twenty-five (125) contiguous acres and
1660 consisting of an eighteen-hole golf course, and/or located in a
1661 facility that consists of at least eight thousand (8,000) square
1662 feet being heated and cooled,
1663 b. Used for the purpose of providing
1664 meals and hosting events, and
1665 c. Used for the purpose of teaching
1666 culinary arts courses and/or turf management and grounds keeping
1667 courses, and/or outdoor recreation and leadership courses;
1668 12. Any facility and related property that:
1669 a. Consist of at least eight thousand
1670 (8,000) square feet being heated and cooled,
1671 b. For a fee is used to host events,
1672 c. Is used for the purpose of culinary
1673 arts courses, and/or live entertainment courses and art
1674 performances, and/or outdoor recreation and leadership courses;



1675 13. The clubhouse and associated golf course
1676 where the golf course is adjacent to one or more residential
1677 developments and the golf course and all such developments
1678 collectively include at least two hundred (200) acres and at least
1679 one hundred fifty (150) residential units and are located a. in a
1680 county that has voted against coming out from under the dry law;
1681 and b. outside of but in close proximity to a municipality in such
1682 county which has voted under Section 67-1-14, after January 1,
1683 2013, to come out from under the dry law;

1684 14. The clubhouse and associated
1685 eighteen-hole golf course located in a municipality traversed by
1686 Interstate Highway 55 and U.S. Highway 51 that has voted to come
1687 out from under the dry law;

1688 15. a. Land that is planned for mixed-use
1689 development and consists of at least two hundred (200) contiguous
1690 acres with one or more planned residential developments
1691 collectively planned to include at least two hundred (200)
1692 residential units when completed, and also including a facility
1693 that consists of at least four thousand (4,000) square feet that
1694 is not part of such land but is located adjacent to or in close
1695 proximity thereto, and which land is located:

1696 A. In a county that has voted to
1697 come out from under the dry law,

1698 B. Outside the corporate limits of
1699 any municipality in such county and adjacent to or in close



1700 proximity to a golf course located in a municipality in such
1701 county, and

1702 C. Within one (1) mile of a state
1703 institution of higher learning;

1704 b. The board of supervisors of such
1705 county may by resolution or other order:

1706 A. Specify the hours of operation
1707 of facilities that offer alcoholic beverages for sale,

1708 B. Specify the percentage of
1709 revenue that facilities that offer alcoholic beverages for sale
1710 must derive from the preparation, cooking and serving of meals and
1711 not from the sale of beverages, and

1712 C. Designate the areas in which
1713 facilities that offer alcoholic beverages for sale may be located;

1714 16. Any facility with a capacity of five
1715 hundred (500) people or more, to be used as a venue for private
1716 events, on a tract of land in the Southwest Quarter of Section 33,
1717 Township 2 South, Range 7 East, of a county where U.S. Highway 45
1718 and U.S. Highway 72 intersect and that has not voted to come out
1719 from under the dry law;

1720 17. One hundred five (105) contiguous acres,
1721 more or less, located in Hinds County, Mississippi, and in the
1722 City of Jackson, Mississippi, whereon are constructed a variety of
1723 buildings, improvements, grounds or objects for the purpose of



1724 holding events thereon to promote agricultural and industrial
1725 development in Mississippi;

1726 18. Land that is owned by a state institution
1727 of higher learning, land that is owned by an entity that is bound
1728 by an affiliation agreement with a state institution of higher
1729 learning, or land that is owned by one or more other entities so
1730 long as such other entities are solely owned, either directly or
1731 through additional entities, by an institution of higher learning
1732 and/or one or more entities bound by affiliation agreements with
1733 such institution, and:

1734 a. Located entirely within a county that
1735 has elected by majority vote not to permit the transportation,
1736 storage, sale, distribution, receipt and/or manufacture of light
1737 wine and beer pursuant to Section 67-3-7; and

1738 b. A. Located adjacent to but outside
1739 the incorporated limits of a municipality that has elected by
1740 majority vote to permit the sale, receipt, storage and
1741 transportation of light wine and beer pursuant to Section 67-3-9;
1742 or

1743 B. Located in an area bounded on
1744 the north by College View Drive, on the east by Mississippi
1745 Highway 12 East, on the south by Mississippi Highway 12 East, on
1746 the west by Mill Street, on the north by Russell Street, then on
1747 the west by Colonel Muldrow Avenue, on the north by University
1748 Drive, on the west by Adkerson Way within a municipality through



1749 which run Mississippi Highway 25, Mississippi Highway 12 and U.S.
1750 Highway 82.

1751 If any portion of the land described in this item 18 has been
1752 declared a qualified resort area by the department before July 1,
1753 2020, then that qualified resort area shall be incorporated into
1754 the qualified resort area created by this item 18;

1755 19. Any facility and related property:

1756 a. Used as a flea market or similar
1757 venue during a weekend (Saturday and Sunday) immediately preceding
1758 the first Monday of a month and having an annual average of at
1759 least one thousand (1,000) visitors for each such weekend and five
1760 hundred (500) vendors for Saturday of each such weekend, and

1761 b. Located in a county that has not
1762 voted to come out from under the dry law and outside of but in
1763 close proximity to a municipality located in such county and which
1764 municipality has voted to come out from under the dry law;

1765 20. Blocks 1, 2 and 3 of the original town
1766 square in any municipality with a population in excess of one
1767 thousand five hundred (1,500) according to the latest federal
1768 decennial census and which is located in:

1769 a. A county traversed by Interstate 55
1770 and Interstate 20, and

1771 b. A judicial district that has not
1772 voted to come out from under the dry law;



1773 21. Any municipality with a population in
1774 excess of two thousand (2,000) according to the latest federal
1775 decennial census and in which is located a part of White's Creek
1776 Lake and in which U.S. Highway 82 intersects with Mississippi
1777 Highway 9 and located in a county that is partially bordered on
1778 one (1) side by the Big Black River;

1779 22. A restaurant located on a two-acre tract
1780 adjacent to a five-hundred-fifty-acre lake in the northeast corner
1781 of a county traversed by U.S. Interstate 55 and U.S. Highway 84;

1782 23. Any tracts of land in Oktibbeha County,
1783 situated north of Bailey Howell Drive, Lee Boulevard and Old
1784 Mayhew Road, east of George Perry Street and south of Mississippi
1785 Highway 182, and not located on the property of a state
1786 institution of higher learning; however, the board of supervisors
1787 of such county may by resolution or other order:

1788 a. Specify the hours of operation of
1789 facilities that offer alcoholic beverages for sale;

1790 b. Specify the percentage of revenue
1791 that facilities that offer alcoholic beverages for sale must
1792 derive from the preparation, cooking and serving of meals and not
1793 from the sale of beverages; and

1794 c. Designate the areas in which
1795 facilities that offer alcoholic beverages for sale may be located;

1796 24. A municipality in which Mississippi
1797 Highway 27 and Mississippi Highway 28 intersect;



1798 25. A municipality through which run
1799 Mississippi Highway 35 and Interstate 20;
1800 26. A municipality in which Mississippi
1801 Highway 16 and Mississippi Highway 35 intersect;
1802 27. A municipality in which U.S. Highway 82
1803 and Old Highway 61 intersect;
1804 28. A municipality in which Mississippi
1805 Highway 8 meets Mississippi Highway 1;
1806 29. A municipality in which U.S. Highway 82
1807 and Mississippi Highway 1 intersect;
1808 30. A municipality in which Mississippi
1809 Highway 50 meets Mississippi Highway 9;
1810 31. An area bounded on the north by Pearl
1811 Street, on the east by West Street, on the south by Court Street
1812 and on the west by Farish Street, within a municipality bordered
1813 on the east by the Pearl River and through which run Interstate 20
1814 and Interstate 55;
1815 32. Any facility and related property that:
1816 a. Is contracted for mixed-use
1817 development improvements consisting of office and residential
1818 space and a restaurant and lounge, partially occupying the
1819 renovated space of a four-story commercial building which
1820 previously served as a financial institution; and adjacent
1821 property to the west consisting of a single-story office building



1822 that was originally occupied by the Brotherhood of Carpenters and
1823 Joiners of American Local Number 569; and

1824 b. Is situated on a tract of land
1825 consisting of approximately one and one-tenth (1.10) acres, and
1826 the adjacent property to the west consisting of approximately 0.5
1827 acres, located in a municipality which is the seat of county
1828 government, situated south of Interstate 10, traversed by U.S.
1829 Highway 90, partially bordered on one (1) side by the Pascagoula
1830 River and having its most southern boundary bordered by the Gulf
1831 of Mexico, with a population greater than twenty-two thousand
1832 (22,000) according to the 2010 federal decennial census; however,
1833 the governing authorities of such a municipality may by ordinance:

1834 A. Specify the hours of operation
1835 of facilities that offer alcoholic beverages for sale;

1836 B. Specify the percentage of
1837 revenue that facilities that offer alcoholic beverages for sale
1838 must derive from the preparation, cooking and serving of meals and
1839 not from the sale of beverages; and

1840 C. Designate the areas within the
1841 facilities in which alcoholic beverages may be offered for sale;

1842 33. Any facility with a maximum capacity of
1843 one hundred twenty (120) people that consists of at least three
1844 thousand (3,000) square feet being heated and cooled, has a
1845 commercial kitchen, has a pavilion that consists of at least nine



1846 thousand (9,000) square feet and is located on land more
1847 particularly described as follows:

1848 All that part of the East Half of the Northwest Quarter of
1849 Section 21, Township 7 South, Range 4 East, Union County,
1850 Mississippi, that lies South of Mississippi State Highway 348
1851 right-of-way and containing 19.48 acres, more or less.

1852 ALSO,

1853 The Northeast 38 acres of the Southwest Quarter of Section
1854 21, Township 7 South, Range 4 East, Union County, Mississippi.

1855 ALSO,

1856 The South 81 1/2 acres of the Southwest Quarter of Section
1857 21, Township 7 South, Range 4 East, Union County, Mississippi;

1858 34. A municipality in which U.S. Highway 51
1859 and Mississippi Highway 16 intersect;

1860 35. A municipality in which Interstate 20
1861 passes over Mississippi Highway 15;

1862 36. Any municipality that is bordered in its
1863 northwestern boundary by the Pearl River, traversed by U.S.
1864 Highway 49 and Interstate 20, and is located in a county which has
1865 voted against coming out from under the dry law;

1866 37. A municipality in which Mississippi
1867 Highway 28 and Mississippi Highway 29 North intersect;

1868 38. An area bounded as follows within a
1869 municipality through which run Interstate 22 and Mississippi
1870 Highway 15: Beginning at a point at the intersection of Bankhead



1871 Street and Tallahatchie Trails; then running to a point at the
1872 intersection of Tallahatchie Trails and Interstate 22; then
1873 running to a point at the intersection of Interstate 22 and Carter
1874 Avenue; then running to a point at the intersection of Carter
1875 Avenue and Camp Avenue; then running to a point at the
1876 intersection of Camp Avenue and King Street; then running to a
1877 point at the intersection of King Street and E. Main Street; then
1878 running to a point at the intersection of E. Main Street and Camp
1879 Avenue; then running to a point at the intersection of Camp Avenue
1880 and Highland Street; then running to a point at the intersection
1881 of Highland Street and Adams Street; then running to a point at
1882 the intersection of Adams Street and Cleveland Street; then
1883 running to a point at the intersection of Cleveland Street and N.
1884 Railroad Avenue; then running to a point at the intersection of N.
1885 Railroad Avenue and McGill Street; then running to a point at the
1886 intersection of McGill Street and Snyder Street; then running to a
1887 point at the intersection of Snyder Street and Bankhead Street;
1888 then running to a point at the intersection of Bankhead Street and
1889 Tallahatchie Trails and the point of the beginning;

1890 39. A municipality through which run
1891 Mississippi Highway 43 and U.S. Highway 80;

1892 40. The coliseum in a municipality in which
1893 U.S. Highway 72 passes over U.S. Highway 45;



1894 41. A piece of property on the northeast
1895 corner of the T-intersection where Builders Square Drive meets
1896 Mississippi Highway 471;
1897 42. The clubhouse and associated golf course,
1898 tennis courts and related facilities and swimming pool and related
1899 facilities located on Oaks Country Club Road less than one-half
1900 (1/2) mile to the east of Mississippi Highway 15;
1901 43. Any facility located on land more
1902 particularly described as follows:
1903 The East Half (E 1/2) of the Southwest Quarter (SW 1/4) of
1904 Section 15, Township 3 North, Range 2 East; a 4 acre parcel in the
1905 Southwest Corner of the Southwest Quarter (SW 1/4) of the
1906 Southeast Quarter (SE 1/4), Section 15, Township 3 North, Range 2
1907 East, running 210 feet east and west and 840 feet running north
1908 and south; the Northeast Quarter (NE 1/4) of the Northwest Quarter
1909 (NW 1/4) of Section 22, Township 3 North, Range 2 East, all in
1910 Rankin County, Mississippi;
1911 44. Any facility located on land more
1912 particularly described as follows:
1913 Beginning at a point 1915 feet west and 2171 feet north of
1914 southeast corner, Section 11, Township 24 North, Range 2 West,
1915 Second Judicial District, Tallahatchie County, Mississippi, which
1916 point is the southwest corner of J.C. Section Lot mentioned in
1917 deed recorded in Book 50, page 34, in the records of the Chancery
1918 Clerk's Office at Sumner, in said District of said County; thence



1919 South 80° West, 19 feet to the east boundary of United States
1920 Highway 49-E, thence East along the east boundary of said Highway
1921 270 feet to point of beginning of Lot to be conveyed; thence
1922 southeast along the east boundary of said Highway 204 feet to a
1923 concrete post at the intersection of the east boundary of said
1924 Highway with the west boundary of gravel road from Sumner to Webb,
1925 known as Oil Mill Road, thence Northwest along west boundary of
1926 said Oil Mill Road 194 feet to center of driveway running
1927 southwest from said Oil Mill Road to U.S. Highway 49-E; thence
1928 South 66° West along center of said driveway 128 feet to point of
1929 beginning, being situated in Northwest Quarter of Southeast
1930 Quarter of Section 11, together with all improvements situated
1931 thereon;

1932 45. Any facility that:

1933 a. Consists of at least five thousand
1934 six hundred (5,600) square feet being heated and cooled along with
1935 a lakeside patio that consists of at least two thousand two
1936 hundred (2,200) square feet, regardless of whether such patio is
1937 part of the facility and/or located adjacent to or in close
1938 proximity to the facility;

1939 b. Includes a caterer's kitchen and
1940 green room for entertainment preparation;

1941 c. For a fee is used to host events; and

1942 d. Is located adjacent to or in close
1943 proximity to an approximately nine * * *-acre lake on property



1944 that consists of at least one hundred twenty (120) acres in a
1945 county traversed by Mississippi Highway 15 and U.S. Highway 278;

1946 46. Any municipality with a population in
1947 excess of one thousand (1,000) according to the 2010 federal
1948 decennial census and which is located in a county that is
1949 traversed by U.S. Highways 84 and 98 and has not voted to come out
1950 from under the dry law;

1951 47. The clubhouse and associated nine-hole
1952 golf course, tennis courts and related facilities and swimming
1953 pool and related facilities located on or near U.S. Highway 82
1954 between Mississippi Highway 15 and Mississippi Highway 9;

1955 48. The downtown square area bound by East
1956 Service Drive, Commerce Street, Second Street and Court Street and
1957 adjacent properties in a municipality through which run Interstate
1958 55, U.S. Highway 51 and Mississippi Highway 306;

1959 49. All parcels zoned for mixed-use
1960 development located west of Mississippi Highway 589, more than
1961 four hundred (400) feet north of Old Highway 24, east of
1962 Parkers Creek and Black Creek, and south of J M Burge Road;

1963 50. Any facility used by a soccer club and
1964 located on Old Highway 11 between one-tenth (0.1) and two-tenths
1965 (0.2) of a mile from its intersection with Oak Grove Road, in a
1966 county in which U.S. Highway 98 and Mississippi Highway 589
1967 intersect;



1968 51. Any municipality in which U.S. Highway 49
1969 and Mississippi Highway 469 intersect;
1970 52. Any facility that is:
1971 a. Owned by a Veterans of Foreign Wars
1972 (VFW) organization that is a nonprofit corporation and registered
1973 with the Mississippi Secretary of State;
1974 b. Used by such organization for its
1975 headquarters and other organization related purposes; and
1976 c. Located outside of a municipality in
1977 a county that has not voted to come out from under the dry law;
1978 53. The following within a municipality in
1979 which U.S. Highway 49 and U.S. 61 Highway intersect and through
1980 which flows the Sunflower River:
1981 a. An area bounded as follows: Starting
1982 at the southern point of the intersection of Sunflower Avenue and
1983 1st Street and going south along said avenue on its eastern side
1984 to 8th Street, then going east along said street on its northern
1985 side to West Tallahatchie Street, then going north along said
1986 street on its western side to 4th Street/Martin Luther King
1987 Boulevard, then going east along said street/boulevard on its
1988 northern side to Desoto Avenue, then going north along said avenue
1989 on its western side to 1st Street, then going west along said
1990 street on its southern side to the point of beginning along the
1991 southern side of Court Street;



1992 b. Lots located at or near the
1993 intersection of Madison Avenue, Walnut Street, and Riverside
1994 Avenue that are in a commercial zone; and

1995 c. Any facility located on the west side
1996 of Sunflower Avenue to the Sunflower River between the southern
1997 side of 6th Street and the northern side of 8th Street and which
1998 is operated as and/or was operated as a hotel or lodging facility,
1999 in consideration of payment, regardless of whether the facility
2000 meets the criteria for the definition of the term "hotel" in
2001 paragraph (1) of this section; and

2002 d. Any facility located on the west side
2003 of Sunflower Avenue to the Sunflower River between the southern
2004 side of 3rd Street and the northern side of 4th Street/Martin
2005 Luther King Boulevard and which is operated as and/or was operated
2006 as a musical venue, in consideration of payment;

2007 54. Any municipality in which Mississippi
2008 Highway 340 meets Mississippi Highway 15;

2009 55. Any municipality in which Mississippi
2010 Highway 540 and Mississippi Highway 149 intersect;

2011 56. Any municipality in which Mississippi
2012 Highway 15 and Mississippi Highway 345/Main Street intersect;

2013 57. The property and structures thereon at
2014 the following locations within a municipality through which run
2015 U.S. Highway 45 and Mississippi Highway 145 and in which
2016 Mississippi Highway 370 and Mississippi Highway 145 intersect:



2017 104 West Main Street, 106 West Main Street, 108 West Main Street,
2018 110 West Main Street and 112 West Main Street;

2019 58. Any municipality in which U.S. Highway 11
2020 and Main Street intersect and which is located in a county having
2021 two (2) judicial districts;

2022 59. Any municipality in which Interstate 22
2023 passes over Mississippi Highway 9;

2024 60. Any facility located on land more
2025 particularly described as follows:

2026 A certain parcel of land being situated in the Southeast 1/4
2027 of the Northeast 1/4 of Section 9, T3N-R3E, Rankin County,
2028 Mississippi, and being more particularly described as follows:

2029 Commence at an existing 1/2" iron pin marking the Southwest
2030 corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of
2031 Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13
2032 seconds East along the East line of the Southeast 1/4 of the
2033 Northeast 1/4 for a distance of 33.18 feet to an existing 1/2"
2034 iron pin; leaving said East line of the Southeast 1/4 of the
2035 Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds
2036 East for a distance of 2.08 feet to an existing 1/2" iron pin; run
2037 thence North 00 degrees 22 minutes 19 seconds East for a distance
2038 of 561.90 feet to an existing 1/2" iron pin; run thence North 00
2039 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to
2040 a set 1/2" iron pin marking the POINT OF BEGINNING of the parcel
2041 of land herein described; from said POINT OF BEGINNING, continue



2042 thence North 00 degrees 16 minutes 18 seconds East along an
2043 existing fence for a distance of 493.27 feet to an existing 1/2"
2044 iron pin; run thence North 03 degrees 08 minutes 15 seconds East
2045 for a distance of 170.22 feet to an existing 1/2" iron pin on the
2046 North line of the aforesaid Southeast 1/4 of the Northeast 1/4 of
2047 Section 9; run thence North 89 degrees 46 minutes 45 seconds East
2048 along said North line of the Southeast 1/4 of the Northeast 1/4 of
2049 Section 9 for a distance of 1,305.51 feet to an existing 1/2" iron
2050 pin marking Northeast corner thereof; leaving said North line of
2051 the Southeast 1/4 of the Northeast 1/4 of Section 9, run thence
2052 South 00 degrees 08 minutes 35 seconds West along the East line of
2053 said Southeast 1/4 of the Northeast 1/4 of Section 9 for a
2054 distance of 663.19 feet to a set 1/2" iron pin; leaving said East
2055 line of the Southeast 1/4 of the Northeast 1/4 of Section 9, run
2056 thence South 89 degrees 46 minutes 45 seconds West for a distance
2057 of 1,315.51 feet to the POINT OF BEGINNING, containing 20.00
2058 acres, more or less.

2059 And Also: An easement for the purpose of ingress and egress
2060 being situated in the Southeast 1/4 of the Northeast 1/4 and in
2061 the Northeast 1/4 of the Southeast 1/4 of Section 9, T3N-R3E,
2062 Rankin County, Mississippi, and being more particularly described
2063 as follows:

2064 Begin at an existing 1/2" iron pin marking the Southwest
2065 corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of
2066 Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13



2067 seconds East along the East line of the Southeast 1/4 of the
2068 Northeast 1/4 for a distance of 33.18 feet to an existing 1/2"
2069 iron pin; leaving said East line of the Southeast 1/4 of the
2070 Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds
2071 East for a distance of 2.08 feet to an existing 1/2" iron pin; run
2072 thence North 00 degrees 22 minutes 19 seconds East for a distance
2073 of 561.90 feet to an existing 1/2" iron pin; run thence North 00
2074 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to
2075 a set 1/2" iron pin; run thence North 89 degrees 46 minutes 45
2076 seconds East for a distance of 25.00 feet to a set 1/2" iron pin;
2077 run thence South 00 degrees 16 minutes 18 seconds West for a
2078 distance of 76.66 feet to a set 1/2" iron pin; run thence South 00
2079 degrees 22 minutes 19 seconds West for a distance of 619.81 feet
2080 to a set 1/2" iron pin; run thence South 89 degrees 43 minutes 01
2081 seconds West for a distance of 26.81 feet to a set 1/2" iron pin;
2082 run thence North 00 degrees 06 minutes 13 seconds East along the
2083 West line of the aforesaid Northeast 1/4 of the Southeast 1/4 of
2084 Section 9 for a distance of 25.00 feet to the POINT OF BEGINNING,
2085 containing 17,525.4 square feet, more or less.

2086 61. Any municipality bordered on the east by
2087 the Pascagoula River and on the south by the Mississippi Sound;

2088 62. The property and structures thereon
2089 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201
2090 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969
2091 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original



2092 town square in any municipality with a population in excess of one
2093 thousand five hundred (1,500) according to the latest federal
2094 decennial census and which is located in:

2095 a. A county traversed by Interstate 55
2096 and Interstate 20, and

2097 b. A judicial district that has not
2098 voted to come out from under the dry law;

2099 63. Any municipality in which Mississippi
2100 Highway 12 meets Mississippi Highway 17;

2101 64. Any municipality in which U.S. Highway 49
2102 and Mississippi Highway 469 intersect;

2103 65. The clubhouse and associated nine-hole
2104 golf course and related facilities located on or near the eastern
2105 corner of the point at which Golf Course Road meets Athens Road,
2106 in a county in which Mississippi Highway 13 and Mississippi
2107 Highway 28 intersect, with GPS coordinates of approximately
2108 31.900370078041004, -89.7928067652611;

2109 66. Any facility located at the
2110 south-to-southwest corner of the intersection of Madison Street
2111 and Bolton Brownsville Road, in a municipality in which Bolton
2112 Brownsville Road passes over Interstate 20, with GPS coordinates
2113 of approximately 32.349067271758955, -90.4596221146197;

2114 67. Any facility located at the northwest
2115 corner of the intersection of Depot Street and Madison Street, in
2116 a municipality in which Bolton Brownsville Road passes over



2117 Interstate 20, with GPS coordinates of approximately
2118 32.34903152971068, -90.46047660172901;

2119 68. Any facility located on Hinds Boulevard
2120 approximately three-tenths (0.3) of a mile south of the point at
2121 which Hinds Boulevard diverges from Clinton Road, in a
2122 municipality whose northern boundary partially consists of Snake
2123 Creek Road, and whose southern boundary partially consists of
2124 Mississippi Highway 18, with GPS coordinates of approximately
2125 32.26384517526713, -90.41586570183475;

2126 69. Any facility located on Pleasant Grove
2127 Drive approximately one and three-tenths (1.3) miles southeast of
2128 its intersection with Harmony Drive, in a county through which run
2129 Interstate 55 and U.S. Highway 84, with GPS coordinates of
2130 approximately 31.512043770371907, -90.2506094382595;

2131 70. Any facility located immediately north of
2132 the intersection of two roads, both named Mason Clark Drive,
2133 located between two-tenths (0.2) and three-tenths (0.3) of a mile
2134 southwest of Mississippi Highway 57/63, with GPS coordinates of
2135 approximately 31.135950529733048, -88.53068674585575;

2136 71. Any facility located on Raj Road
2137 approximately three-tenths (0.3) of a mile south of Mississippi
2138 Highway 57/63, with GPS coordinates of approximately
2139 31.139553708288418, -88.53411203512971;

2140 72. Any facility located on Raj Road
2141 approximately one-tenth (0.1) of a mile south of Mississippi



2142 Highway 57/63, with GPS coordinates of approximately
2143 31.14184097577295, -88.53287700849411;

2144 73. Any municipality through which run U.S.
2145 Highway 45 and Mississippi Highway 145 and in which Mississippi
2146 Highway 370 and Mississippi Highway 145 intersect; however, this
2147 designation as a qualified resort area shall only apply to the
2148 portion of such municipality which is located in a county that has
2149 not voted to come out from under the dry law;

2150 74. A municipality through which runs a
2151 portion of the Tanglefoot Trail and in which Mississippi Highway
2152 32 and East Front Street intersect;

2153 75. Lot Three (3) in Block One Hundred
2154 Seventy-eight (178) of the D.H. McInnis First Survey, sometimes
2155 referred to as D.H. McInnis Railroad Addition, to the City of
2156 Hattiesburg, the said lot having a frontage of thirty (30) feet on
2157 the Eastern side of Front Street and extending back between
2158 parallel lines ninety (90) feet to an alley, and being located in
2159 the Northwest Quarter of Section 10, Township 4 North, Range 13
2160 West, Forrest County, Mississippi;

2161 76. An area of land in George County of
2162 approximately eight and five hundredths (8.05) acres, bordered on
2163 the east and northeast by Brushy Creek, on the northwest by Brushy
2164 Creek Road, on the west by Beaver Creek Road, and on the south by
2165 a property boundary running east and west;



2166 77. A municipality in which Mississippi
2167 Highway 15 intersects with Webster Street, and in which Webster
2168 Street splits into Mill Street and Maben Starkville Road;

2169 78. A municipality in which Mississippi
2170 Highway 492 meets Mississippi Highway 35;

2171 79. A facility operating as an event venue
2172 and located on Mississippi Highway 589, with GPS coordinates of
2173 approximately 31.36730, -89.50548;

2174 80. An area situated in the SW 1/4 of Section
2175 12, T7N-R2E, Madison County, Mississippi, and commencing at the
2176 point on the Ross Barnett Reservoir directly east of the
2177 intersection of North Natchez Street and Louisiana Street, then go
2178 west on Louisiana Street to the intersection of Louisiana Street
2179 and Andrew Jackson Street, then west on Andrew Jackson Street to
2180 the intersection of Andrew Jackson Street and Choctaw Street, then
2181 north on Choctaw Street to the intersection of Choctaw Street and
2182 Republic Street, then west on Republic Street to the intersection
2183 of Republic Street and Port Street, then north on Port Street to
2184 the Natchez Trace right-of-way, then east on the Natchez Trace
2185 right-of-way to the Ross Barnett Reservoir, then following the
2186 Ross Barnett Reservoir south back to the point of beginning;

2187 81. Any facility located on land more
2188 particularly described as follows:
2189 Commencing at a fence corner at the Northeast corner of Section
2190 34, Township 6 South, Range 3 East, Union County, Mississippi, for



2191 the point of beginning; thence run South 00 degrees 31 minutes 39
2192 seconds East, along the Section line, a distance of 161.83 feet to
2193 a one-half inch iron pin, thence North 88 degrees 20 minutes 48
2194 seconds West, along a fence, a distance of 1221.09 feet to a
2195 one-half iron pin, thence South 09 degrees 45 minutes 37 seconds
2196 West, along a fence, a distance of 61.49 feet to a one-half inch
2197 iron pin, thence North 84 degrees 18 minutes 01 seconds West,
2198 along a fence, (passing through a one-half inch iron pin at 196.83
2199 feet) a distance of 234.62 feet to a mag-nail on the centerline of
2200 Union County Road No. 137, thence North 11 degrees 00 minutes 29
2201 seconds East a distance of 187.87 feet to a one-half inch iron pin
2202 on the West edge of said road, thence North 29 degrees 41 minutes
2203 28 seconds East a distance of 59.28 feet to a point on the
2204 centerline of said road, thence South 89 degrees 13 minutes 02
2205 seconds East (passing through a one-half inch iron pin at 30.0
2206 feet) along the South line of the Bernard Whiteside property as
2207 recorded in Deed Book 117, Pages 517-518 and Deed Book 214, page
2208 109, a distance of 646.07 feet to a concrete monument, thence
2209 South 89 degrees 13 minutes 02 seconds East a distance of 751.31
2210 feet to a one-half inch iron pin, thence South 00 degrees 31
2211 minutes 39 seconds East, along the aforesaid Section line, a
2212 distance of 52.93 feet to the point of beginning, said tract lying
2213 in the Southeast Quarter of Section 27, and the Northeast Quarter
2214 of Section 34, Township 6 South, Range 3 East and containing 6.99
2215 acres.



2216 Subject to a perpetual all purpose non-exclusive easement for
2217 ingress, egress and public utilities together the right to enter
2218 upon the above described property and do any and all work
2219 necessary to build, repair and maintain a roadway or well or
2220 install public utilities all over upon and across the following
2221 described property:

2222 A 25.0 foot easement for ingress and egress, being 12.5 feet to
2223 the right and 12.5 feet to the left of the following described
2224 centerline: Commencing at a fence corner at the Northeast corner
2225 of Section 34, Township 6 South, Range 3 East, Union County,
2226 Mississippi, thence run South 00 degrees 31 minutes 39 seconds
2227 East, along the Section line, a distance of 149.33 feet to the
2228 point of beginning; thence North 88 degrees 20 minutes 48 seconds
2229 West a distance of 1231.46 feet to a point, thence South 09
2230 degrees 45 minutes 37 seconds West a distance of 61.49 feet to a
2231 point, thence North 84 degrees 18 minutes 01 seconds West a
2232 distance of 221.82 feet to a point on the centerline of Union
2233 County Road #137, said tract lying in the Northeast Quarter of
2234 Section 34, Township 6 South, Range 3 East.

2235 82. The clubhouse at a country club located:

2236 a. In a county in which Mississippi
2237 Highway 15 and Mississippi Highway 16 intersect and which county
2238 has not voted to come out from under the dry law, and

2239 b. Outside the corporate limits of any
2240 municipality in such county and within one (1) mile of the



2241 corporate limits of a municipality that is the county seat of such
2242 county;

2243 83. Any facility located on North Jackson
2244 Street in a municipality through which run Mississippi Highway 8
2245 and Mississippi Highway 15, with GPS coordinates of approximately
2246 33.913692, -89.005219;

2247 84. Any facility located on North Jackson
2248 Street in a municipality through which run Mississippi Highway 8
2249 and Mississippi Highway 15, with GPS coordinates of approximately
2250 33.905581, -89.00200;

2251 85. Any facility located on land more
2252 particularly described as follows:
2253 Commencing at the Southeast corner of Section 4, Township 6
2254 South, Range 18 West, Pearl River County, Mississippi; thence
2255 West 1310.00 feet to a T-bar; thence North 745.84 feet; thence
2256 East 132.00 feet to a 1" iron pipe; thence North 83.61 feet
2257 for the Point of Beginning; thence South 79 degrees 02 minutes
2258 61 seconds West 248.28 feet; thence West 76.35 feet; thence
2259 North 20 degrees 00 minutes 00 seconds West 185.54 feet;
2260 thence North 52 degrees 43 minutes 14 seconds East 365.98 feet
2261 to a 1" iron pipe on the West margin of Henry Smith Road, a
2262 gravel/paved, public road; thence along said margin South 17
2263 degrees 59 minutes 13 seconds East 299.09 feet; thence South
2264 64.39 feet to the Point of Beginning. This parcel containing
2265 2.19 acres and being a part of the East 1/2 of Section 4,



2266 Township 6 South, Range 18 West, Pearl River County,
2267 Mississippi.

2268 INDEXING: BEING A PART OF THE EAST 1/2 OF SECTION 4,
2269 TOWNSHIP 6 SOUTH, RANGE 18 WEST, PEARL RIVER COUNTY,
2270 MISSISSIPPI;

2271 86. Any facility located on land in a county
2272 through which run Mississippi Highway 25 and U.S. Highway 82 and
2273 more particularly described as follows: Beginning at a point with
2274 GPS coordinates of approximately 33.331869, -88.715054; then
2275 running in a straight line to a point with GPS coordinates of
2276 approximately 33.336207, -88.713453; then running in a straight
2277 line to a point with GPS coordinates of approximately 33.335369,
2278 -88.709835; then running in a straight line to a point with GPS
2279 coordinates of approximately 33.330870, -88.711496; then running
2280 in a straight line to a point with GPS coordinates of
2281 approximately 33.331869, -88.715054 and the point of the
2282 beginning;

2283 87. Any facility located on land that is
2284 owned by a community college that is located in a county through
2285 which run U.S. Highway 51 and Mississippi Highway 4;

2286 88. Any facility located on Mississippi
2287 Highway 23/178 in a municipality in which Mississippi Highway
2288 23/178 and Stone Drive intersect, with GPS coordinates of
2289 approximately 34.235269, -88.262409;



2290 89. Any facility located on U.S. Highway 51
2291 in a municipality through which run Interstate 55, U.S. Highway 51
2292 and the Natchez Trace Parkway, with GPS coordinates of
2293 approximately 32.42042°N, 90.13473°W;

2294 90. Any facility located on Mullican Road in
2295 a county through which run U.S. Highway 84 and Interstate 59,
2296 with GPS coordinates of approximately 31.73395N, 89.18186W;

2297 91. Any facility located on land in a county
2298 through which run Mississippi Highway 25 and U.S. Highway 82 and
2299 more particularly described as follows: Beginning at a point with
2300 GPS coordinates of approximately 33.37391, -88.80645; then running
2301 in a straight line to a point with GPS coordinates of
2302 approximately 33.37391, -88.79972; then running in a straight line
2303 to a point with GPS coordinates of approximately 33.36672,
2304 -88.80644; then running in a straight line to a point with GPS
2305 coordinates of approximately 33.36674, -88.79971; then running in
2306 a straight line to a point with GPS coordinates of approximately
2307 33.37391, -88.80645 and the point of the beginning;

2308 92. Any facility located on land more
2309 particularly described as follows:

2310 All that part of the South half (S 1/2) of the SE 1/4 of NE 1/4 of
2311 Section 14, Township 4 North, Range 15 West, lying and being West
2312 of State Highway No. 589, containing one (1) acre, more or less.
2313 LESS AND EXCEPT:



2314 Begin at the point of intersection of the North line of the South
2315 1/2 of the Southeast 1/4 of the Northeast 1/4 of Section 14,
2316 Township 4 North, Range 15 West with the present Southwesterly
2317 right-of-way line of Mississippi Highway No. 589, said point is
2318 also the Northeast corner of grantor property; said point is 50.6
2319 feet West of Station 7 + 59.27 on the centerline of survey of
2320 Mississippi Highway No. 589 as shown on the plans for State
2321 Project No. SP-0014-2(10); from said POINT OF BEGINNING run thence
2322 South 08°57' East along said present Southwesterly right-of-way
2323 line, a distance of 37.1 feet to a point that is perpendicular to
2324 and 50 feet Southwesterly of Station 7 + 30 on the centerline of
2325 survey of Mississippi Highway 589 as shown on the plans for said
2326 project; run thence South 81°03' West, a distance of 35.7 feet to
2327 the West line of the South 1/2 of the Southeast 1/4 of the
2328 Northeast 1/4 of said Section 14 and the West line of grantors
2329 property; run thence North along said West property line, a
2330 distance of 42.2 feet to the Northwest corner of the South 1/2 of
2331 the Southeast 1/4 of the Northeast 1/4 of said Section 14 and the
2332 Northwest corner of grantors property; run thence East along
2333 grantors North property line, a distance of 29.5 feet to the POINT
2334 OF BEGINNING containing 0.03 acres, more or less, and all being
2335 situated in and a part of the South 1/2 of the Southeast 1/4 of
2336 the Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
2337 Lamar County, Mississippi.
2338 LESS AND EXCEPT:



2339 A part of the South one-half of the Southeast 1/4 of Northeast
2340 1/4, Northerly of a certain fence and West of Mississippi State
2341 Highway 589, in Section 14, Township 4 North, Range 15 West, Lamar
2342 County, Mississippi and more particularly described as commencing
2343 at a pine (lighter) stake being used as the Southwest corner of
2344 the Northeast 1/4 of Southeast 1/4 of the above said Section 14,
2345 thence North and along the West line of the East 1/4 of the above
2346 said Section 14 1638.8 feet to the POINT OF BEGINNING. Thence
2347 continue North and along the West line of the East 1/4 of the
2348 above said Section 14, 278.5 feet to the Southerly line of the
2349 property Bobby G. Aultman and Marilyn S. Aultman previously sold
2350 to the Mississippi State Highway Department; thence North 81°03'
2351 East and along the above said Southerly property line for 35.7
2352 feet more or less to the Westerly right-of-way line of Mississippi
2353 State Highway 589; thence Southeasterly and along the above said
2354 Westerly right-of-way line 232.7 feet to a concrete right-of-way
2355 marker; thence South 51°39' West and along the Northerly line of a
2356 wooden fence 88 feet to the POINT OF BEGINNING.

2357 AND ALSO:

2358 A parcel of land in a part of the Southeast 1/4 of Northwest 1/4
2359 and a part of the Southwest 1/4, Section 14, Township 4 North,
2360 Range 15 West, Lamar County, Mississippi, and more particularly
2361 described as beginning at a point where the Southerly right-of-way
2362 line of U.S. Highway 98 intersects the West line of the above said
2363 Southeast 1/4 of Northwest 1/4; thence North 67°34' East and along



2364 the Southerly right-of-way line of said highway 208.75 feet;
2365 thence South 208.75 feet; thence South 67°34' West 208.75 feet;
2366 thence South 141.3 feet; thence North 89°07'30" West 388.9 feet to
2367 the centerline of Parkers Creek; thence Northerly and along the
2368 centerline of said creek for the next three (3) calls: North
2369 35°53' East 115.6 feet; North 25°05' East 68.5 feet; North
2370 09°51'30" West 64.3 feet to the Southerly right-of-way line of
2371 U.S. Highway 98; thence North 67°34' East and along the Southerly
2372 right-of-way line of said highway 327.85 feet to the POINT OF
2373 BEGINNING. The above described area contains 3.02 acres.

2374 AND ALSO:

2375 Commencing at the Southwest corner of the Southwest 1/4 of the
2376 Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
2377 Lamar County, Mississippi, run South 88°05'27" East 310.00 feet,
2378 thence South 0°53'16" West 60.50 feet to a point on a fence line,
2379 thence run along fence line South 88°05'27" East 718.93 feet to
2380 the POINT OF BEGINNING, thence North 08°48'10" West 714.67 feet to
2381 a point on the South right-of-way line of Highway No. 98, thence
2382 along said right-of-way along a curve to the right with a delta
2383 angle of 02°04'26" having a radius of 5603.58 feet and an arc
2384 length of 202.84 feet, with a chord bearing a distance of North
2385 71°53'47" East 202.83 feet to a Concrete Highway right-of-way
2386 marker, thence South 20°09'13" East 328.13 feet, thence South
2387 69°00'47" East 117.68 feet, thence South 0°58'19" West 429.12 feet
2388 to a Point on Possession Line fence, thence along said fence North



2389 88°05'27" West 299.23 feet back to the POINT OF BEGINNING,
2390 containing 5.0885 acres, more or less and being situated in the SW
2391 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of said Section 14,
2392 together with all improvements and appurtenances thereunto
2393 belonging.

2394 AND ALSO:

2395 PARCEL NUMBER ONE: That part of the Northwest Quarter of the
2396 Southwest Quarter (Northwest 1/4 of the Southwest 1/4) of Section
2397 14, Township 4 North, Range 15 West, of Lamar County, Mississippi,
2398 being located and situated East of the center thread of Mill Creek
2399 as the same presently runs through and bisects said 40-acre tract,
2400 and comprising 10.9 acres, more or less, and all being part of the
2401 Northwest Quarter of the Southwest Quarter (Northwest 1/4 of the
2402 Southwest 1/4) of said Section, Township and Range, Lamar County,
2403 Mississippi.

2404 AND ALSO:

2405 PARCEL NUMBER TWO: A part of the Southeast Quarter of the
2406 Northwest Quarter (Southeast 1/4 of the Northwest 1/4) and part of
2407 the Northeast Quarter of the Southwest (Northeast 1/4 of the
2408 Southwest 1/4) all in Section 14, Township 4 North, Range 15 West,
2409 Lamar County, Mississippi, being more particularly described as
2410 follows, to wit:

2411 Beginning at a point where the South margin of State Highway 98
2412 intersects the West margin of the Southeast 1/4 of the Northwest
2413 1/4 of Section 14, Township 4 North, Range 15 West, and run



2414 Easterly along the South margin of said highway right-of-way
2415 208.75 feet; thence South 208.75 feet; thence Westerly parallel
2416 with the South margin of said highway right-of-way 208.75 feet to
2417 the West forty line; thence North 208.75 feet to the POINT OF
2418 BEGINNING, containing 1 acre, more or less.

2419 LESS AND EXCEPT:

2420 Begin at the point of intersection of an Easterly line of grantors
2421 property with the present Southerly right-of-way line of U.S.
2422 Highway 98 as shown on the plans for State Project No.
2423 97-0014-02-044-10; from said POINT OF BEGINNING run thence South
2424 02°56' West along said Easterly property line, a distance of 127.6
2425 feet; thence run South 69°11' West, a distance of 52.9 feet;
2426 thence run South 67°13' West, a distance of 492.7 feet to the
2427 Westerly line of grantors property and the center of a creek;
2428 thence run Northerly along said Westerly property line and said
2429 center of creek, a distance of 122.8 feet to said present
2430 Southerly right-of-way line; thence run North 67°13' East along
2431 said present Southerly right-of-way line, a distance of 553.4 feet
2432 to the POINT OF BEGINNING, containing 1.43 acres, more or less,
2433 and being situated in and a part of the North 1/2 of the Southwest
2434 1/4 of Section 14, Township 4 North, Range 15 West, Lamar County,
2435 Mississippi.

2436 LESS AND EXCEPT:

2437 COMMENCING AT THE SOUTHWEST CORNER OF SECTION 14, TOWNSHIP 4
2438 NORTH, RANGE 15 WEST, LAMAR COUNTY, MISSISSIPPI, PROCEED EAST



2439 2136.60 FEET; THENCE NORTH 2508.67 FEET TO AN IRON PIN AND THE
2440 POINT OF BEGINNING OF THE PARCEL HEREIN DESCRIBED.
2441 FROM THE DESCRIBED POINT OF BEGINNING, PROCEED NORTH 11°19'49 "
2442 EAST 217.55 FEET TO AN IRON PIN; THENCE NORTH 40 °11'01" EAST
2443 118.28 FEET TO AN IRON PIN; THENCE NORTH 22°24'39" WEST 179.15
2444 FEET TO AN IRON PIN ON THE SOUTHERN BOUNDARY OF U.S. HIGHWAY 98;
2445 THENCE ALONG THE SOUTHERN RIGHT-OF-WAY BOUNDARY OF SAID HIGHWAY AS
2446 FOLLOWS: SOUTH 67°35'21" WEST 699.55 FEET TO AN IRON PIN; THENCE
2447 SOUTH 69°16'57" WEST 67.67 FEET TO A CONCRETE RIGHT-OF-WAY MARKER;
2448 THENCE SOUTH 67°35'21" WEST 310.34 FEET TO AN IRON PIN; THENCE
2449 LEAVING SAID RIGHT-OF-WAY SOUTH 01°25'53" WEST 667.21 FEET TO AN
2450 IRON PIN; THENCE NORTH 67°35'21" EAST 491.91 FEET TO AN IRON PIN;
2451 THENCE NORTH 22°24'39" WEST 193.77 FEET TO AN IRON PIN; THENCE
2452 NORTH 67°35'21" EAST 629.48 FEET BACK TO THE POINT OF BEGINNING.
2453 SAID PARCEL CONTAINS 12.39 ACRES AND IS LOCATED PART IN THE SE 1/4
2454 OF THE NW 1/4, PART IN THE NE 1/4 OF THE SW 1/4, AND PART IN THE
2455 NW 1/4 OF THE SW 1/4, ALL IN SECTION 14, TOWNSHIP 4 NORTH, RANGE
2456 15 WEST, LAMAR COUNTY, MISSISSIPPI;

2457 93. A project as defined in Section 75-76-5.

2458 The status of these municipalities, districts, clubhouses,
2459 facilities, golf courses and areas described in this paragraph
2460 (o)(iii) as qualified resort areas does not require any
2461 declaration of same by the department.

2462 The governing authorities of a municipality described, in
2463 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,



2464 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61,
2465 63, 64, 66, 67, 68, 73, 74, 83 or 84 of this paragraph (o)(iii)
2466 may by ordinance, with respect to the qualified resort area
2467 described in the same item: specify the hours of operation of
2468 facilities offering alcoholic beverages for sale; specify the
2469 percentage of revenue that facilities offering alcoholic beverages
2470 for sale must derive from the preparation, cooking and serving of
2471 meals and not from the sale of beverages; and designate the areas
2472 in which facilities offering alcoholic beverages for sale may be
2473 located.

2474 (p) "Native wine" means any product, produced in
2475 Mississippi for sale, having an alcohol content not to exceed
2476 twenty-one percent (21%) by weight and made in accordance with
2477 revenue laws of the United States, which shall be obtained
2478 primarily from the alcoholic fermentation of the juice of ripe
2479 grapes, fruits, berries, honey or vegetables grown and produced in
2480 Mississippi; provided that bulk, concentrated or fortified wines
2481 used for blending may be produced without this state and used in
2482 producing native wines. The department shall adopt and promulgate
2483 rules and regulations to permit a producer to import such bulk
2484 and/or fortified wines into this state for use in blending with
2485 native wines without payment of any excise tax that would
2486 otherwise accrue thereon.



2487 (q) "Native winery" means any place or establishment
2488 within the State of Mississippi where native wine is produced, in
2489 whole or in part, for sale.

2490 (r) "Bed and breakfast inn" means an establishment
2491 within a municipality where in consideration of payment, breakfast
2492 and lodging are habitually furnished to travelers and wherein are
2493 located not less than eight (8) and not more than nineteen (19)
2494 adequately furnished and completely separate sleeping rooms with
2495 adequate facilities, that persons usually apply for and receive as
2496 overnight accommodations; however, such restriction on the minimum
2497 number of sleeping rooms shall not apply to establishments on the
2498 National Register of Historic Places. No place shall qualify as a
2499 bed and breakfast inn under this article unless on the date of the
2500 initial application for a license under this article more than
2501 fifty percent (50%) of the sleeping rooms are located in a
2502 structure formerly used as a residence.

2503 (s) "Board" shall refer to the Board of Tax Appeals of
2504 the State of Mississippi.

2505 (t) "Spa facility" means an establishment within a
2506 municipality or qualified resort area and owned by a hotel where,
2507 in consideration of payment, patrons receive from licensed
2508 professionals a variety of private personal care treatments such
2509 as massages, facials, waxes, exfoliation and hairstyling.

2510 (u) "Art studio or gallery" means an establishment
2511 within a municipality or qualified resort area that is in the sole



2512 business of allowing patrons to view and/or purchase paintings and
2513 other creative artwork.

2514 (v) "Cooking school" means an establishment within a
2515 municipality or qualified resort area and owned by a nationally
2516 recognized company that offers an established culinary education
2517 curriculum and program where, in consideration of payment, patrons
2518 are given scheduled professional group instruction on culinary
2519 techniques. For purposes of this paragraph, the definition of
2520 cooking school shall not include schools or classes offered by
2521 grocery stores, convenience stores or drugstores.

2522 (w) "Campus" means property owned by a public school
2523 district, community or junior college, college or university in
2524 this state where educational courses are taught, school functions
2525 are held, tests and examinations are administered or academic
2526 course credits are awarded; however, the term shall not include
2527 any "restaurant" or "hotel" that is located on property owned by a
2528 community or junior college, college or university in this state,
2529 and is operated by a third party who receives all revenue
2530 generated from food and alcoholic beverage sales.

2531 (x) "Native spirit" shall mean any beverage, produced
2532 in Mississippi for sale, manufactured primarily by the
2533 distillation of fermented grain, starch, molasses or sugar
2534 produced in Mississippi, including dilutions and mixtures of these
2535 beverages. In order to be classified as "native spirit" under the
2536 provisions of this article, at least fifty-one percent (51%) of



2537 the finished product by volume shall have been obtained from
2538 distillation of fermented grain, starch, molasses or sugar grown
2539 and produced in Mississippi.

2540 (y) "Native distillery" shall mean any place or
2541 establishment within this state where native spirit is produced in
2542 whole or in part for sale.

2543 (z) "Warehouse operator" shall have the meaning
2544 ascribed in Section 67-1-201.

2545 **SECTION 21.** Section 67-1-101, Mississippi Code of 1972, is
2546 amended as follows:

2547 67-1-101. (1) For the purposes of this section, the
2548 following words shall have the following meanings ascribed in this
2549 section, unless the context clearly otherwise requires:

2550 (a) "Municipality" means any incorporated city, town or
2551 village that has voted in favor of coming out from under the dry
2552 law or is in a county that has voted in favor of coming out from
2553 under the dry law.

2554 (b) "Leisure and recreation district" means an area
2555 officially designated by ordinance or resolution of the governing
2556 authorities of a municipality or county as a leisure and
2557 recreation district, and an area designated as a leisure and
2558 recreation district under subsection (3) of this section.

2559 (c) "County" means any county that has voted in favor
2560 of coming out from under the dry law.



2561 (2) (a) Subject to the provisions of this section, the
2562 governing authorities of a municipality, by ordinance, may
2563 establish one or more leisure and recreation districts within the
2564 corporate boundaries of the municipality and designate the
2565 geographic area or areas to be included within a district. The
2566 governing authorities of a municipality, by ordinance, may modify
2567 the boundaries of a leisure and recreation district. In addition,
2568 the boundaries of a leisure and recreation district may extend
2569 from within the municipality into the unincorporated area of the
2570 county in which the municipality is located if the county consents
2571 to the extension and has voted in favor of coming out from under
2572 the dry law.

2573 (b) Subject to the provisions of this section, the
2574 board of Supervisors of a county, by resolution, may establish one
2575 or more leisure and recreation districts within the county that
2576 are outside the corporate limits of any municipality in the county
2577 and designate the geographic area or areas to be included within
2578 the districts.

2579 (c) The designation or modification of the geographic
2580 area or areas as a leisure and recreation district shall include a
2581 detailed description of the area or areas within the district,
2582 boundaries of the district and a georeferenced map of the
2583 district. In addition to any other matters addressed in an
2584 ordinance or resolution establishing or modifying a leisure and
2585 recreation district, a municipality or county, as the case may be,



2586 must describe the manner in which the municipality or county, as
2587 the case may be, will provide for adequate law enforcement and
2588 other public safety measures and services within the district.
2589 Following the establishment and/or modification of a leisure and
2590 recreation district, the municipality or county, as the case may
2591 be, shall provide the Department of Revenue with (i) a copy of any
2592 ordinance or resolution relating to the establishment or
2593 modification of the district, (ii) verification from the municipal
2594 police department and/or applicable sheriff's department
2595 indicating how such department will provide adequate law
2596 enforcement and other public safety measures and services within
2597 the district, and (iii) a list of persons or other entities that
2598 hold permits issued under Section 67-1-51(c), (e), (f), (g), (l),
2599 (n) or (o) and are located and/or doing business under such
2600 permits in the district at the time the district is established.

2601 (3) In addition to any other provision of this section, a
2602 project as defined in Section 75-76-5 shall be a leisure and
2603 recreation district.

2604 **SECTION 22.** Section 5 of this act shall be codified as new
2605 sections in Chapter 76, Title 75, Mississippi Code of 1972.

2606 **SECTION 23.** This act shall take effect and be in force from
2607 and after July 1, 2025.

