

By: Representatives Bell (65th), Butler-
Washington, Gibbs (72nd), Blackmon, Nelson,
Summers

To: Ways and Means

HOUSE BILL NO. 1879

1 AN ACT TO CREATE THE "CITY OF JACKSON REVITALIZATION ACT"; TO
2 REQUIRE THE SECRETARY OF STATE TO ESTABLISH A PROGRAM TO PROVIDE
3 AN INCOME TAX CREDIT FOR TAXPAYERS WHO DEVELOP BLIGHTED PROPERTY
4 IN THE CITY OF JACKSON, MISSISSIPPI, FOR THE PURPOSE OF PLACING
5 THE PROPERTY INTO USE EITHER AS AN OWNER-OCCUPIED DWELLING OR
6 COMMERCIAL BUILDING; TO CREATE AN APPLICATION PROCESS FOR
7 TAXPAYERS WHO DESIRE TO PARTICIPATE IN THE PROGRAM; TO AUTHORIZE A
8 REFUNDABLE INCOME TAX CREDIT FOR TAXPAYERS WHO INCUR COSTS FOR THE
9 DEVELOPMENT OF PROPERTY UNDER THIS ACT; TO ESTABLISH THE AMOUNT OF
10 THE TAX CREDIT; TO PROVIDE THAT IF THE AMOUNT OF THE TAX CREDIT
11 CLAIMED BY A TAXPAYER EXCEEDS THE AMOUNT OF INCOME TAX LIABILITY
12 OF THE TAXPAYER FOR A TAXABLE YEAR, THE TAXPAYER IS ELIGIBLE TO
13 CARRY THE EXCESS CREDIT FORWARD FOR TEN YEARS; TO AMEND SECTION
14 27-65-101, MISSISSIPPI CODE OF 1972, TO EXEMPT FROM SALES TAXATION
15 SALES OF COMPONENT MATERIALS TO A DEVELOPER FOR USE IN THE
16 DEVELOPMENT OF BLIGHTED PROPERTY UNDER THIS ACT; TO AUTHORIZE THE
17 ISSUANCE OF STATE GENERAL OBLIGATION BONDS TO PROVIDE FUNDS TO
18 ASSIST THE CITY OF JACKSON, MISSISSIPPI, IN PAYING COSTS
19 ASSOCIATED WITH MAKING CERTAIN IMPROVEMENTS IN THE CITY; TO
20 AUTHORIZE THE ISSUANCE OF STATE GENERAL OBLIGATION BONDS TO
21 PROVIDE FUNDS TO ASSIST THE CITY OF JACKSON, MISSISSIPPI, IN
22 PAYING THE COSTS ASSOCIATED WITH THE ACQUISITION, DEMOLITION
23 AND/OR REMOVAL OF BLIGHTED PROPERTIES IN THE CITY; TO AMEND
24 SECTION 75-76-5, MISSISSIPPI CODE OF 1972, TO DEFINE THE TERM
25 "PROJECT" UNDER THE MISSISSIPPI GAMING CONTROL ACT; TO AMEND
26 SECTION 75-76-129, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
27 REVENUE COLLECTED FROM CERTAIN ADDITIONAL LICENSE FEES IMPOSED AND
28 LEVIED UNDER SECTION 76-76-183 SHALL BE DEPOSITED INTO THE CITY OF
29 JACKSON DEVELOPMENT FUND CREATED IN THIS ACT; TO AMEND SECTION
30 75-76-183, MISSISSIPPI CODE OF 1972, TO IMPOSE AND LEVY ADDITIONAL
31 FEES FOR A LICENSE TO CONDUCT GAMING AS A LICENSED GAMING
32 ESTABLISHMENT THAT IS PART OF A PROJECT UNDER THE MISSISSIPPI
33 GAMING CONTROL ACT; TO PROVIDE THAT THE DEPARTMENT OF FINANCE AND
34 ADMINISTRATION SHALL ESTABLISH A PROGRAM TO PROVIDE LOANS AND



GRANTS TO ASSIST WITH THE DEVELOPMENT OF BUILDINGS AND OTHER FACILITIES AND INFRASTRUCTURE FOR THE ESTABLISHMENT OF NEW BUSINESS ENTERPRISES AND EXPANSION OF EXISTING BUSINESS ENTERPRISES IN THE CITY OF JACKSON, MISSISSIPPI; TO PROVIDE AN APPLICATION PROCESS FOR ENTITIES THAT DESIRE TO PARTICIPATE IN THE PROGRAM; TO CREATE THE CITY OF JACKSON DEVELOPMENT FUND AS A SPECIAL FUND IN THE STATE TREASURY; TO PROVIDE THAT MONIES IN THE CITY OF JACKSON DEVELOPMENT FUND SHALL BE DISBURSED BY THE DEPARTMENT OF FINANCE AND ADMINISTRATION, UPON APPROPRIATION BY THE LEGISLATURE, TO PROVIDE LOANS AND GRANTS FOR THE PURPOSES DESCRIBED IN THIS ACT; TO PROVIDE THAT FOR THE FIRST FULL STATE FISCAL YEAR DURING WHICH A LICENSED GAMING ESTABLISHMENT THAT IS PART OF A PROJECT UNDER THE MISSISSIPPI GAMING CONTROL ACT IS OPERATING AND REMITTING LICENSE FEES IMPOSED AND LEVIED UNDER SECTIONS 75-76-177 AND 75-76-195, AND FOR EACH OF THE TWO IMMEDIATELY SUCCEEDING STATE FISCAL YEARS, IF THE TOTAL AMOUNT OF REVENUE DISTRIBUTED TO THE CITY OF VICKSBURG, MISSISSIPPI, OR WARREN COUNTY, MISSISSIPPI, AS THE CASE MAY BE, 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 OR COUNTY FOR THE FOUR STATE FISCAL YEARS IMMEDIATELY PRECEDING THE FULL STATE 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; TO PROVIDE THAT ANY OWNER OR OPERATOR OF A LICENSED GAMING ESTABLISHMENT LICENSED BEFORE JANUARY 1, 2025, THAT MAKES



CAPITAL IMPROVEMENTS TO THE LICENSED GAMING ESTABLISHMENT IN AN AGGREGATE AMOUNT OF AT LEAST \$100,000,000.00 SHALL BE ALLOWED A CREDIT AGAINST LICENSE FEES IMPOSED UNDER THE MISSISSIPPI GAMING CONTROL ACT; TO PROVIDE THE TIME PERIOD WITHIN WHICH THE CAPITAL IMPROVEMENTS MUST BE MADE; TO PROVIDE FOR THE AMOUNT OF THE CREDIT; AND FOR RELATED PURPOSES.

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

SECTION 1. This act shall be known and may be cited as the "City of Jackson Revitalization Act".

SECTION 2. (1) As used in this section, the following words and phrases have the meanings ascribed in this subsection unless the context clearly requires otherwise:

(a) "Blighted" means a property located in the City of Jackson, Mississippi, that is declared by the governing authorities of the City of Jackson, Mississippi, to be unsafe, due to the physical condition of the property, to an extent that the property is an economic burden on the community that cannot be expected to be reversed absent redevelopment. Blighted property includes, but is not limited to: buildings in which it is unsafe or unhealthy for persons to live or work; conditions that prevent or substantially hinder the viable use or capacity of buildings or lots; and depreciated or stagnant property value.

(b) "Eligible property" means property located in the City of Jackson, Mississippi, that is tax forfeited property certified to the state, has been declared as blighted, and will be offered or used for residential or business purposes.

(c) "Department" means the Mississippi Secretary of State's Office.



(d) "Developer" means a person, firm, corporation, authority, partnership or other entity who constructs, repairs, renovates, and/or procures the construction, repair or renovation of property such as buildings and other facilities, but who was not the owner of the property when it was sold for taxes.

(2) (a) The department shall establish a program to provide tax incentives for developers to develop eligible and blighted property such as buildings and other facilities and to place that developed property into use, either as an owner-occupied dwelling or a commercial building.

(b) A developer desiring to participate in the incentive program established under this section must submit an application to the department. The application must contain a development plan that provides a description of:

(i) The property to be developed that meets the requirements of this program;

(ii) Evidence that the property has been declared blighted;

(iii) The type of work the developer will perform as part of development of the property and the purpose or purposes for which the property will be placed into use after development;

(iv) The budget to perform the development; and

(v) Any other information requested by the department.



(c) A taxpayer incurring costs and expenses for the rehabilitation of eligible property is entitled to a rebate or credit against the taxes imposed pursuant to this chapter in an amount equal to twenty-five percent (25%) of the total costs and expenses of rehabilitation incurred after January 1, 2026, subject to the following conditions being met:

(i) The costs and expenses associated with rehabilitation exceed:

1. Fifty Thousand Dollars (\$50,000.00) in the case of an owner-occupied dwelling; or

2. One Hundred Thousand Dollars (\$100,000.00) for commercial structures; and

(ii) The actual rehabilitation expenses incurred in rehabilitating the building site are between eighty percent (80%) and one hundred twenty-five percent (125%) of the initial estimated expenses approved by the department.

(d) The department shall certify the credit or rebate authorized by this section for any eligible taxpayer once the following occur:

(i) The project receives final certification of completion by the department, within thirty-six (36) months of the project start date, certified by the department; and

(ii) The department confirms that the property is purchased by an owner/occupier that is not the developer in the case of a single-family dwelling or is sold or leased to a



commercial tenant that is not the developer in the case of a commercial building.

(e) The department shall issue a certificate evidencing the date of the credit or rebate and amount of eligible credit or rebate if the taxpayer is found to be eligible for the tax credit or rebate. The taxpayer shall attach the certificate to all income tax returns on which the credit is claimed.

(4) (a) (i) If the amount of the tax credit established by this section exceeds the total state income tax liability for the credit year, the amount that exceeds the total state income tax liability may be carried forward for the ten (10) succeeding tax years.

(ii) In lieu of claiming a tax credit, the taxpayer may elect to claim a rebate in the amount of seventy-five percent (75%) of the amount that would be eligible to claim as a credit. The election may be made at any time after the certification of the rebate. If the taxpayer has utilized a tax credit on an income tax return before making an election to claim a rebate, then the available rebate will be reduced by the amount of credit utilized. If claiming a credit instead of a rebate, the taxpayer shall claim the credit on the income tax return for the tax year for which the credit is certified.

(iii) Rebate requests must be submitted to the department on forms prescribed by the department. The department then will provide the taxpayer with a voucher for the approved



188 amount. Within twelve (12) months of the issuance of the voucher
189 by the department, the taxpayer may submit the voucher to the
190 Department of Revenue to receive payment. Rebates shall be made
191 from current tax collections.

192 (b) Credits granted to a partnership, a limited
193 liability company taxed as a partnership or multiple owners of
194 property shall be passed through to the partners, members or
195 owners on a pro rata basis or pursuant to an executed agreement
196 among the partners, members or owners documenting an alternative
197 distribution method. Partners, members or other owners of a
198 pass-through entity are not eligible to elect a rebate of excess
199 credit in lieu of a carryforward of the credit. However, a
200 partnership or limited liability company taxed as a partnership
201 may elect to claim a rebate at the entity level on a form
202 prescribed by the department.

203 (5) (a) The department may not issue certificates
204 evidencing the total eligible credit or rebate for all program
205 participants which will result in credits or rebates being awarded
206 under the program in excess of Two Million Dollars (\$2,000,000.00)
207 in any one (1) calendar year.

208 (b) The date of the credit or rebate must be certified
209 in the following order:

210 (i) The credit or rebate must be certified based
211 on the date of project completion.



(ii) If the eligible credit or rebate exceeds the available limit in the year in which the project is completed, the credit or rebate must be certified based on the date the certification is issued by the department. The department shall issue the certification in the first calendar year in which the requested credit or rebate would not exceed the calendar year limit.

(c) The aggregate amount of tax credits or rebates that may be awarded under this section may not exceed Ten Million Dollars (\$10,000,000.00).

(6) (a) The credit or rebate received by a taxpayer pursuant to this section is subject to recapture if:

(i) The property is not sold or otherwise put back into productive use with an owner/occupier that is not the developer in the case of a single-family dwelling or sold or leased to a commercial tenant that is not the developer in the case of a commercial building; or

(ii) The property is declared blighted by the governing authorities of the City of Jackson within three (3) years of certification of completion.

(b) The taxpayer shall notify the department and the Department of Revenue if any of the situations that subject the credit to recapture occur.

(7) This section only applies to taxpayers:



(a) Who have been issued a certificate evidencing the eligible credit before December 31, 2030; or

(b) Who, before December 31, 2030, have received a determination in writing from the department that it meets the conditions of this program, or will meet the standards if certain specified conditions are met, and who are issued a certificate evidencing the eligible credit on or after December 31, 2030.

SECTION 3. Section 27-65-101, Mississippi Code of 1972, is amended as follows:

27-65-101. (1) The exemptions from the provisions of this chapter which are of an industrial nature or which are more properly classified as industrial exemptions than any other exemption classification of this chapter shall be confined to those persons or property exempted by this section or by the provisions of the Constitution of the United States or the State of Mississippi. No industrial exemption as now provided by any other section except Section 57-3-33 shall be valid as against the tax herein levied. Any subsequent industrial exemption from the tax levied hereunder shall be provided by amendment to this section. No exemption provided in this section shall apply to taxes levied by Section 27-65-15 or 27-65-21.

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

(a) Sales of boxes, crates, cartons, cans, bottles and other packaging materials to manufacturers and wholesalers for use



as containers or shipping materials to accompany goods sold by said manufacturers or wholesalers where possession thereof will pass to the customer at the time of sale of the goods contained therein and sales to anyone of containers or shipping materials for use in ships engaged in international commerce.

(b) Sales of raw materials, catalysts, processing chemicals, welding gases or other industrial processing gases (except natural gas) to a manufacturer for use directly in manufacturing or processing a product for sale or rental or repairing or reconditioning vessels or barges of fifty (50) tons load displacement and over. For the purposes of this exemption, electricity used directly in the electrolysis process in the production of sodium chlorate shall be considered a raw material. This exemption shall not apply to any property used as fuel except to the extent that such fuel comprises by-products which have no market value.

(c) The gross proceeds of sales of dry docks, offshore drilling equipment for use in oil or natural gas exploration or production, vessels or barges of fifty (50) tons load displacement and over, when the vessels or barges are sold by the manufacturer or builder thereof. In addition to other types of equipment, offshore drilling equipment for use in oil or natural gas exploration or production shall include aircraft used predominately to transport passengers or property to or from offshore oil or natural gas exploration or production platforms or



vessels, and engines, accessories and spare parts for such aircraft.

(d) Sales to commercial fishermen of commercial fishing boats of over five (5) tons load displacement and not more than fifty (50) tons load displacement as registered with the United States Coast Guard and licensed by the Mississippi Commission on Marine Resources.

(e) The gross income from repairs to vessels and barges engaged in foreign trade or interstate transportation.

(f) Sales of petroleum products to vessels or barges for consumption in marine international commerce or interstate transportation businesses.

(g) Sales and rentals of rail rolling stock (and component parts thereof) for ultimate use in interstate commerce and gross income from services with respect to manufacturing, repairing, cleaning, altering, reconditioning or improving such rail rolling stock (and component parts thereof).

(h) Sales of raw materials, catalysts, processing chemicals, welding gases or other industrial processing gases (except natural gas) used or consumed directly in manufacturing, repairing, cleaning, altering, reconditioning or improving such rail rolling stock (and component parts thereof). This exemption shall not apply to any property used as fuel.

(i) Sales of machinery or tools or repair parts therefor or replacements thereof, fuel or supplies used directly



311 in manufacturing, converting or repairing ships, vessels or barges
312 of three thousand (3,000) tons load displacement and over, but not
313 to include office and plant supplies or other equipment not
314 directly used on the ship, vessel or barge being built, converted
315 or repaired. For purposes of this exemption, "ships, vessels or
316 barges" shall not include floating structures described in Section
317 27-65-18.

318 (j) Sales of tangible personal property to persons
319 operating ships in international commerce for use or consumption
320 on board such ships. This exemption shall be limited to cases in
321 which procedures satisfactory to the commissioner, ensuring
322 against use in this state other than on such ships, are
323 established.

324 (k) Sales of materials used in the construction of a
325 building, or any addition or improvement thereon, and sales of any
326 machinery and equipment not later than three (3) months after the
327 completion of construction of the building, or any addition
328 thereon, to be used therein, to qualified businesses, as defined
329 in Section 57-51-5, which are located in a county or portion
330 thereof designated as an enterprise zone pursuant to Sections
331 57-51-1 through 57-51-15.

332 (l) Sales of materials used in the construction of a
333 building, or any addition or improvement thereon, and sales of any
334 machinery and equipment not later than three (3) months after the
335 completion of construction of the building, or any addition



thereon, to be used therein, to qualified businesses, as defined
in Section 57-54-5.

(m) Income from storage and handling of perishable
goods by a public storage warehouse.

(n) The value of natural gas lawfully injected into the
earth for cycling, repressuring or lifting of oil, or lawfully
vented or flared in connection with the production of oil;
however, if any gas so injected into the earth is sold for such
purposes, then the gas so sold shall not be exempt.

(o) The gross collections from self-service commercial
laundering, drying, cleaning and pressing equipment.

(p) Sales of materials used in the construction of a
building, or any addition or improvement thereon, and sales of any
machinery and equipment not later than three (3) months after the
completion of construction of the building, or any addition
thereon, to be used therein, to qualified companies, certified as
such by the Mississippi Development Authority under Section
57-53-1.

(q) Sales of component materials used in the
construction of a building, or any addition or improvement
thereon, sales of machinery and equipment to be used therein, and
sales of manufacturing or processing machinery and equipment which
is permanently attached to the ground or to a permanent foundation
and which is not by its nature intended to be housed within a
building structure, not later than three (3) months after the



361 initial start-up date, to permanent business enterprises engaging
362 in manufacturing or processing in Tier Three areas (as such term
363 is defined in Section 57-73-21), which businesses are certified by
364 the Department of Revenue as being eligible for the exemption
365 granted in this paragraph (q). The exemption provided in this
366 paragraph (q) shall not apply to sales to any business enterprise
367 that is a medical cannabis establishment as defined in the
368 Mississippi Medical Cannabis Act.

369 (r) (i) Sales of component materials used in the
370 construction of a building, or any addition or improvement
371 thereon, and sales of any machinery and equipment not later than
372 three (3) months after the completion of the building, addition or
373 improvement thereon, to be used therein, for any company
374 establishing or transferring its national or regional headquarters
375 from within or outside the State of Mississippi and creating a
376 minimum of twenty (20) jobs at the new headquarters in this state.
377 The exemption provided in this subparagraph (i) shall not apply to
378 sales for any company that is a medical cannabis establishment as
379 defined in the Mississippi Medical Cannabis Act. The Department
380 of Revenue shall establish criteria and prescribe procedures to
381 determine if a company qualifies as a national or regional
382 headquarters for the purpose of receiving the exemption provided
383 in this subparagraph (i).

384 (ii) Sales of component materials used in the
385 construction of a building, or any addition or improvement



thereon, and sales of any machinery and equipment not later than three (3) months after the completion of the building, addition or improvement thereon, to be used therein, for any company expanding or making additions after January 1, 2013, to its national or regional headquarters within the State of Mississippi and creating a minimum of twenty (20) new jobs at the headquarters as a result of the expansion or additions. The exemption provided in this subparagraph (ii) shall not apply to sales for any company that is a medical cannabis establishment as defined in the Mississippi Medical Cannabis Act. The Department of Revenue shall establish criteria and prescribe procedures to determine if a company qualifies as a national or regional headquarters for the purpose of receiving the exemption provided in this subparagraph (ii).

(s) The gross proceeds from the sale of semitrailers, trailers, boats, travel trailers, motorcycles, all-terrain cycles and rotary-wing aircraft if exported from this state within forty-eight (48) hours and registered and first used in another state.

(t) Gross income from the storage and handling of natural gas in underground salt domes and in other underground reservoirs, caverns, structures and formations suitable for such storage.

(u) Sales of machinery and equipment to nonprofit organizations if the organization:



(i) Is tax exempt pursuant to Section 501(c)(4) of the Internal Revenue Code of 1986, as amended;

(ii) Assists in the implementation of the contingency plan or area contingency plan, and which is created in response to the requirements of Title IV, Subtitle B of the Oil Pollution Act of 1990, Public Law 101-380; and

(iii) Engages primarily in programs to contain, clean up and otherwise mitigate spills of oil or other substances occurring in the United States coastal and tidal waters.

For purposes of this exemption, "machinery and equipment" means any ocean-going vessels, barges, booms, skimmers and other capital equipment used primarily in the operations of nonprofit organizations referred to herein.

(v) Sales or leases of materials and equipment to approved business enterprises as provided under the Growth and Prosperity Act.

(w) From and after July 1, 2001, sales of pollution control equipment to manufacturers or custom processors for industrial use. For the purposes of this exemption, "pollution control equipment" means equipment, devices, machinery or systems used or acquired to prevent, control, monitor or reduce air, water or groundwater pollution, or solid or hazardous waste as required by federal or state law or regulation.

(x) Sales or leases to a manufacturer of motor vehicles or powertrain components operating a project that has been



certified by the Mississippi Major Economic Impact Authority as a project as defined in Section 57-75-5(f)(iv)1, Section 57-75-5(f)(xxi) or Section 57-75-5(f)(xxii) of machinery and equipment; special tooling such as dies, molds, jigs and similar items treated as special tooling for federal income tax purposes; or repair parts therefor or replacements thereof; repair services thereon; fuel, supplies, electricity, coal and natural gas used directly in the manufacture of motor vehicles or motor vehicle parts or used to provide climate control for manufacturing areas.

(y) Sales or leases of component materials, machinery and equipment used in the construction of a building, or any addition or improvement thereon to an enterprise operating a project that has been certified by the Mississippi Major Economic Impact Authority as a project as defined in Section 57-75-5(f)(iv)1, Section 57-75-5(f)(xxi), Section 57-75-5(f)(xxii) or Section 57-75-5(f)(xxviii) and any other sales or leases required to establish or operate such project.

(z) Sales of component materials and equipment to a business enterprise as provided under Section 57-64-33.

(aa) The gross income from the stripping and painting of commercial aircraft engaged in foreign or interstate transportation business.

(bb) [Repealed]

(cc) Sales or leases to an enterprise owning or operating a project that has been designated by the Mississippi



Major Economic Impact Authority as a project as defined in Section 57-75-5(f) (xviii) of machinery and equipment; special tooling such as dies, molds, jigs and similar items treated as special tooling for federal income tax purposes; or repair parts therefor or replacements thereof; repair services thereon; fuel, supplies, electricity, coal and natural gas used directly in the manufacturing/production operations of the project or used to provide climate control for manufacturing/production areas.

(dd) Sales or leases of component materials, machinery and equipment used in the construction of a building, or any addition or improvement thereon to an enterprise owning or operating a project that has been designated by the Mississippi Major Economic Impact Authority as a project as defined in Section 57-75-5(f) (xviii) and any other sales or leases required to establish or operate such project.

(ee) Sales of parts used in the repair and servicing of aircraft not registered in Mississippi engaged exclusively in the business of foreign or interstate transportation to businesses engaged in aircraft repair and maintenance.

(ff) Sales of component materials used in the construction of a facility, or any addition or improvement thereon, and sales or leases of machinery and equipment not later than three (3) months after the completion of construction of the facility, or any addition or improvement thereto, to be used in the building or any addition or improvement thereto, to a



485 permanent business enterprise operating a data/information
486 enterprise in Tier Three areas (as such areas are designated in
487 accordance with Section 57-73-21), meeting minimum criteria
488 established by the Mississippi Development Authority. The
489 exemption provided in this paragraph (ff) shall not apply to sales
490 to any business enterprise that is a medical cannabis
491 establishment as defined in the Mississippi Medical Cannabis Act.

492 (gg) Sales of component materials used in the
493 construction of a facility, or any addition or improvement
494 thereto, and sales of machinery and equipment not later than three
495 (3) months after the completion of construction of the facility,
496 or any addition or improvement thereto, to be used in the facility
497 or any addition or improvement thereto, to technology intensive
498 enterprises for industrial purposes in Tier Three areas (as such
499 areas are designated in accordance with Section 57-73-21), as
500 certified by the Department of Revenue. For purposes of this
501 paragraph, an enterprise must meet the criteria provided for in
502 Section 27-65-17(1)(f) in order to be considered a technology
503 intensive enterprise.

504 (hh) Sales of component materials used in the
505 replacement, reconstruction or repair of a building or facility
506 that has been destroyed or sustained extensive damage as a result
507 of a disaster declared by the Governor, sales of machinery and
508 equipment to be used therein to replace machinery or equipment
509 damaged or destroyed as a result of such disaster, including, but



not limited to, manufacturing or processing machinery and equipment which is permanently attached to the ground or to a permanent foundation and which is not by its nature intended to be housed within a building structure, to enterprises or companies that were eligible for the exemptions authorized in paragraph (q), (r), (ff) or (gg) of this subsection during initial construction of the building that was destroyed or damaged, which enterprises or companies are certified by the Department of Revenue as being eligible for the exemption granted in this paragraph.

(ii) Sales of software or software services transmitted by the Internet to a destination outside the State of Mississippi where the first use of such software or software services by the purchaser occurs outside the State of Mississippi.

(jj) Gross income of public storage warehouses derived from the temporary storage of raw materials that are to be used in an eligible facility as defined in Section 27-7-22.35.

(kk) Sales of component building materials and equipment for initial construction of facilities or expansion of facilities as authorized under Sections 57-113-1 through 57-113-7 and Sections 57-113-21 through 57-113-27.

(ll) Sales and leases of machinery and equipment acquired in the initial construction to establish facilities as authorized in Sections 57-113-1 through 57-113-7.



533 (mm) Sales and leases of replacement hardware, software
534 or other necessary technology to operate a data center as
535 authorized under Sections 57-113-21 through 57-113-27.

536 (nn) Sales of component materials used in the
537 construction of a building, or any addition or improvement
538 thereon, and sales or leases of machinery and equipment not later
539 than three (3) months after the completion of the construction of
540 the facility, to be used in the facility, to permanent business
541 enterprises operating a facility producing renewable crude oil
542 from biomass harvested or produced, in whole or in part, in
543 Mississippi, which businesses meet minimum criteria established by
544 the Mississippi Development Authority. As used in this paragraph,
545 the term "biomass" shall have the meaning ascribed to such term in
546 Section 57-113-1.

547 (oo) Sales of supplies, equipment and other personal
548 property to an organization that is exempt from taxation under
549 Section 501(c)(3) of the Internal Revenue Code and is the host
550 organization coordinating a professional golf tournament played or
551 to be played in this state and the supplies, equipment or other
552 personal property will be used for purposes related to the golf
553 tournament and related activities.

554 (pp) Sales of materials used in the construction of a
555 health care industry facility, as defined in Section 57-117-3, or
556 any addition or improvement thereon, and sales of any machinery
557 and equipment not later than three (3) months after the completion



of construction of the facility, or any addition thereon, to be used therein, to qualified businesses, as defined in Section 57-117-3. This paragraph shall be repealed from and after July 1, 2025.

(qq) Sales or leases to a manufacturer of automotive parts operating a project that has been certified by the Mississippi Major Economic Impact Authority as a project as defined in Section 57-75-5(f) (xxviii) of machinery and equipment; or repair parts therefor or replacements thereof; repair services thereon; fuel, supplies, electricity, coal, nitrogen and natural gas used directly in the manufacture of automotive parts or used to provide climate control for manufacturing areas.

(rr) Gross collections derived from guided tours on any navigable waters of this state, which include providing accommodations, guide services and/or related equipment operated by or under the direction of the person providing the tour, for the purposes of outdoor tourism. The exemption provided in this paragraph (rr) does not apply to the sale of tangible personal property by a person providing such tours.

(ss) Retail sales of truck-tractors and semitrailers used in interstate commerce and registered under the International Registration Plan (IRP) or any similar reciprocity agreement or compact relating to the proportional registration of commercial vehicles entered into as provided for in Section 27-19-143.



582 (tt) Sales exempt under the Facilitating Business Rapid
583 Response to State Declared Disasters Act of 2015 (Sections
584 27-113-1 through 27-113-9).

585 (uu) Sales or leases to an enterprise and its
586 affiliates operating a project that has been certified by the
587 Mississippi Major Economic Impact Authority as a project as
588 defined in Section 57-75-5(f)(xxix) of:

589 (i) All personal property and fixtures, including
590 without limitation, sales or leases to the enterprise and its
591 affiliates of:

592 1. Manufacturing machinery and equipment;

593 2. Special tooling such as dies, molds, jigs
594 and similar items treated as special tooling for federal income
595 tax purposes;

596 3. Component building materials, machinery
597 and equipment used in the construction of buildings, and any other
598 additions or improvements to the project site for the project;

599 4. Nonmanufacturing furniture, fixtures and
600 equipment (inclusive of all communications, computer, server,
601 software and other hardware equipment); and

602 5. Fuel, supplies (other than
603 nonmanufacturing consumable supplies and water), electricity,
604 nitrogen gas and natural gas used directly in the
605 manufacturing/production operations of such project or used to



606 provide climate control for manufacturing/production areas of such
607 project;

608 (ii) All replacements of, repair parts for or
609 services to repair items described in subparagraph (i)1, 2 and 3
610 of this paragraph; and

611 (iii) All services taxable pursuant to Section
612 27-65-23 required to establish, support, operate, repair and/or
613 maintain such project.

614 (vv) Sales or leases to an enterprise operating a
615 project that has been certified by the Mississippi Major Economic
616 Impact Authority as a project as defined in Section
617 57-75-5(f) (xxx) of:

618 (i) Purchases required to establish and operate
619 the project, including, but not limited to, sales of component
620 building materials, machinery and equipment required to establish
621 the project facility and any additions or improvements thereon;
622 and

623 (ii) Machinery, special tools (such as dies,
624 molds, and jigs) or repair parts thereof, or replacements and
625 lease thereof, repair services thereon, fuel, supplies and
626 electricity, coal and natural gas used in the manufacturing
627 process and purchased by the enterprise owning or operating the
628 project for the benefit of the project.

629 (ww) Sales of component materials used in the
630 construction of a building, or any expansion or improvement



631 thereon, sales of machinery and/or equipment to be used therein,
632 and sales of processing machinery and equipment which is
633 permanently attached to the ground or to a permanent foundation
634 which is not by its nature intended to be housed in a building
635 structure, no later than three (3) months after initial startup,
636 expansion or improvement of a permanent enterprise solely engaged
637 in the conversion of natural sand into proppants used in oil and
638 gas exploration and development with at least ninety-five percent
639 (95%) of such proppants used in the production of oil and/or gas
640 from horizontally drilled wells and/or horizontally drilled
641 recompletion wells as defined in Sections 27-25-501 and 27-25-701.

642 (xx) (i) Sales or leases to an enterprise operating a
643 project that has been certified by the Mississippi Major Economic
644 Impact Authority as a project as defined in Section
645 57-75-5(f)(xxxi), for a period ending no later than one (1) year
646 following completion of the construction of the facility or
647 facilities comprising such project of all personal property and
648 fixtures, including without limitation, sales or leases to the
649 enterprise and its affiliates of:

- 650 1. Manufacturing machinery and equipment;
651 2. Special tooling such as dies, molds, jigs
652 and similar items treated as special tooling for federal income
653 tax purposes;



654 3. Component building materials, machinery
655 and equipment used in the construction of buildings, and any other
656 additions or improvements to the project site for the project;
657 4. Nonmanufacturing furniture, fixtures and
658 equipment (inclusive of all communications, computer, server,
659 software and other hardware equipment);
660 5. Replacements of, repair parts for or
661 services to repair items described in this subparagraph (i)1, 2
662 and 3; and
663 6. All services taxable pursuant to Section
664 27-65-23 required to establish, support, operate, repair and/or
665 maintain such project; and
666 (ii) Sales or leases to an enterprise operating a
667 project that has been certified by the Mississippi Major Economic
668 Impact Authority as a project as defined in Section
669 57-75-5(f)(xxxi) of electricity, current, power, steam, coal,
670 natural gas, liquefied petroleum gas or other fuel, biomass,
671 nitrogen or other atmospheric or other industrial gases used
672 directly by the enterprise in the manufacturing/production
673 operations of its project or used to provide climate control for
674 manufacturing/production areas (which manufacturing/production
675 areas shall be apportioned based on square footage). As used in
676 this paragraph, the term "biomass" shall have the meaning ascribed
677 to such term in Section 57-113-1.



678 (yy) The gross proceeds from the sale of any item of
679 tangible personal property by the manufacturer or custom processor
680 thereof if such item is shipped, transported or exported from this
681 state and first used in another state, whether such shipment,
682 transportation or exportation is made by the seller, purchaser, or
683 any third party acting on behalf of such party. For the purposes
684 of this paragraph (yy), any instruction to, training of or
685 inspection by the purchaser with respect to the item prior to
686 shipment, transportation or exportation of the item shall not
687 constitute a first use of such item within this state.

688 (zz) (i) Sales or leases to an enterprise operating a
689 project that has been certified by the Mississippi Major Economic
690 Impact Authority as a project as defined in Section
691 57-75-5(f)(xxxii), for a period ending no later than one (1) year
692 following completion of the construction of the facility or
693 facilities comprising such project of all personal property and
694 fixtures, including, without limitation, sales or leases to the
695 enterprise and its affiliates of:

- 696 1. Manufacturing machinery and equipment;
697 2. Special tooling such as dies, molds, jigs
698 and similar items treated as special tooling for federal income
699 tax purposes;
700 3. Component building materials, machinery
701 and equipment used in the construction of buildings, and any other
702 additions or improvements to the project site for the project;



703 4. Nonmanufacturing furniture, fixtures and
704 equipment (inclusive of all communications, computer, server,
705 software and other hardware equipment);

706 5. Replacements of, repair parts for or
707 services to repair items described in this subparagraph (i)1, 2
708 and 3; and

709 6. All services taxable pursuant to Section
710 27-65-23 required to establish, support, operate, repair and/or
711 maintain such project; and

712 (ii) Sales or leases to an enterprise operating a
713 project that has been certified by the Mississippi Major Economic
714 Impact Authority as a project as defined in Section
715 57-75-5(f)(xxxii) of electricity, current, power, steam, coal,
716 natural gas, liquefied petroleum gas or other fuel, biomass,
717 nitrogen or other atmospheric or other industrial gases used
718 directly by the enterprise in the manufacturing/production
719 operations of its project or used to provide climate control for
720 manufacturing/production areas (which manufacturing/production
721 areas shall be apportioned based on square footage). As used in
722 this paragraph, the term "biomass" shall have the meaning ascribed
723 to such term in Section 57-113-1.

724 (aaa) Sales or leases to an enterprise and/or any
725 affiliates thereof operating a project that has been certified by
726 the Mississippi Major Economic Impact Authority as a project as
727 defined in Section 57-75-5(f)(xxxiii) of:



(i) Component building materials, fixtures, machinery and equipment used in the construction of a data processing facility or other buildings comprising all or part of a project, for a period ending no later than one (1) year following completion of the construction of the data processing facility or such other building; and

(ii) All equipment and other personal property needed to establish and operate the project and any expansions thereof or additions thereto, including, but not limited to:

1. Communications, computer, server, software, connectivity materials and equipment, emergency power generation equipment, other hardware equipment and any other technology;

2. All replacements of, and repair parts for, such equipment or other personal property; and

3. All services taxable pursuant to Section 27-65-23 required to install, support, operate, repair and/or maintain the foregoing equipment and other personal property described in this subparagraph (ii).

(bbb) Sales, leases or other retail transfers of fixed-wing aircraft to, or to be used by, certified common carriers in the transport of persons or property in interstate, intrastate or foreign commerce, and engines, accessories and spare parts for such fixed-wing aircraft.



752 (ccc) Sales of component materials to a developer for
753 use in the rehabilitation of eligible property under Section 1 of
754 this act. For the purposes of this paragraph (ccc), the terms
755 "developer" and "eligible property" mean and have the same
756 definitions as such terms have in Section 2 of this act.

757 (2) Sales of component materials used in the construction of
758 a building, or any addition or improvement thereon, sales of
759 machinery and equipment to be used therein, and sales of
760 manufacturing or processing machinery and equipment which is
761 permanently attached to the ground or to a permanent foundation
762 and which is not by its nature intended to be housed within a
763 building structure, not later than three (3) months after the
764 initial start-up date, to permanent business enterprises engaging
765 in manufacturing or processing in Tier Two areas and Tier One
766 areas (as such areas are designated in accordance with Section
767 57-73-21), which businesses are certified by the Department of
768 Revenue as being eligible for the exemption granted in this
769 subsection, shall be exempt from one-half (1/2) of the taxes
770 imposed on such transactions under this chapter. The exemption
771 provided in this subsection (2) shall not apply to sales to any
772 business enterprise that is a medical cannabis establishment as
773 defined in the Mississippi Medical Cannabis Act.

774 (3) Sales of component materials used in the construction of
775 a facility, or any addition or improvement thereon, and sales or
776 leases of machinery and equipment not later than three (3) months



777 after the completion of construction of the facility, or any
778 addition or improvement thereto, to be used in the building or any
779 addition or improvement thereto, to a permanent business
780 enterprise operating a data/information enterprise in Tier Two
781 areas and Tier One areas (as such areas are designated in
782 accordance with Section 57-73-21), which businesses meet minimum
783 criteria established by the Mississippi Development Authority,
784 shall be exempt from one-half (1/2) of the taxes imposed on such
785 transaction under this chapter. The exemption provided in this
786 subsection (3) shall not apply to sales to any business enterprise
787 that is a medical cannabis establishment as defined in the
788 Mississippi Medical Cannabis Act.

789 (4) Sales of component materials used in the construction of
790 a facility, or any addition or improvement thereto, and sales of
791 machinery and equipment not later than three (3) months after the
792 completion of construction of the facility, or any addition or
793 improvement thereto, to be used in the building or any addition or
794 improvement thereto, to technology intensive enterprises for
795 industrial purposes in Tier Two areas and Tier One areas (as such
796 areas are designated in accordance with Section 57-73-21), which
797 businesses are certified by the Department of Revenue as being
798 eligible for the exemption granted in this subsection, shall be
799 exempt from one-half (1/2) of the taxes imposed on such
800 transactions under this chapter. For purposes of this subsection,
801 an enterprise must meet the criteria provided for in Section



27-65-17(1)(f) in order to be considered a technology intensive enterprise.

(5) (a) For purposes of this subsection:

(i) "Telecommunications enterprises" shall have the meaning ascribed to such term in Section 57-73-21;

(ii) "Tier One areas" mean counties designated as Tier One areas pursuant to Section 57-73-21;

(iii) "Tier Two areas" mean counties designated as Tier Two areas pursuant to Section 57-73-21;

(iv) "Tier Three areas" mean counties designated as Tier Three areas pursuant to Section 57-73-21; and

(v) "Equipment used in the deployment of broadband technologies" means any equipment capable of being used for or in connection with the transmission of information at a rate, prior to taking into account the effects of any signal degradation, that is not less than three hundred eighty-four (384) kilobits per second in at least one (1) direction, including, but not limited to, asynchronous transfer mode switches, digital subscriber line access multiplexers, routers, servers, multiplexers, fiber optics and related equipment.

(b) Sales of equipment to telecommunications enterprises after June 30, 2003, and before July 1, 2025, that is installed in Tier One areas and used in the deployment of broadband technologies shall be exempt from one-half (1/2) of the taxes imposed on such transactions under this chapter.



(c) Sales of equipment to telecommunications enterprises after June 30, 2003, and before July 1, 2025, that is installed in Tier Two and Tier Three areas and used in the deployment of broadband technologies shall be exempt from the taxes imposed on such transactions under this chapter.

(6) Sales of component materials used in the replacement, reconstruction or repair of a building that has been destroyed or sustained extensive damage as a result of a disaster declared by the Governor, sales of machinery and equipment to be used therein to replace machinery or equipment damaged or destroyed as a result of such disaster, including, but not limited to, manufacturing or processing machinery and equipment which is permanently attached to the ground or to a permanent foundation and which is not by its nature intended to be housed within a building structure, to enterprises that were eligible for the partial exemptions provided for in subsections (2), (3) and (4) of this section during initial construction of the building that was destroyed or damaged, which enterprises are certified by the Department of Revenue as being eligible for the partial exemption granted in this subsection, shall be exempt from one-half (1/2) of the taxes imposed on such transactions under this chapter.

SECTION 4. (1) As used in this section, the following words shall have the meanings ascribed herein unless the context clearly requires otherwise:



851 (a) "Accreted value" of any bond means, as of any date
852 of computation, an amount equal to the sum of (i) the stated
853 initial value of such bond, plus (ii) the interest accrued thereon
854 from the issue date to the date of computation at the rate,
855 compounded semiannually, that is necessary to produce the
856 approximate yield to maturity shown for bonds of the same
857 maturity.

858 (b) "State" means the State of Mississippi.

859 (c) "Commission" means the State Bond Commission.

860 (2) (a) (i) A special fund, to be designated the "2025
861 City of Jackson Improvements Fund", is created within the State
862 Treasury. The fund shall be maintained by the State Treasurer as
863 a separate and special fund, separate and apart from the General
864 Fund of the state. Unexpended amounts remaining in the fund at
865 the end of a fiscal year shall not lapse into the State General
866 Fund, and any interest earned or investment earnings on amounts in
867 the fund shall be deposited into such fund.

868 (ii) Monies deposited into the fund shall be
869 disbursed, in the discretion of the Department of Finance and
870 Administration, to assist the City of Jackson, Mississippi, in
871 paying costs associated with construction, designing, planning,
872 marketing, upgrading, administration and/or operation of
873 improvements in the City of Jackson. For the purposes of this
874 subparagraph (ii), the term "improvements" includes, but is not
875 limited to:



1. Sidewalks, street curbing, street medians,
planting areas, lighting and/or fountains;
2. Trees, shrubs, flowers and/or other
vegetation;
3. Street and sidewalk cleaning;
4. Drainage enhancements; and
5. Signage installation and removal.

(b) Amounts deposited into such special fund shall be disbursed to pay the costs of the projects described in paragraph (a) of this subsection. Promptly after the commission has certified, by resolution duly adopted, that the projects described in paragraph (a) of this subsection shall have been completed, abandoned, or cannot be completed in a timely fashion, any amounts remaining in such special fund shall be applied to pay debt service on the bonds issued under this section, in accordance with the proceedings authorizing the issuance of such bonds and as directed by the commission.

(3) (a) The commission, at one time, or from time to time, may declare by resolution the necessity for issuance of general obligation bonds of the State of Mississippi to provide funds for all costs incurred or to be incurred for the purposes described in subsection (2) of this section. Upon the adoption of a resolution by the Department of Finance and Administration, declaring the necessity for the issuance of any part or all of the general obligation bonds authorized by this subsection, the department



shall deliver a certified copy of its resolution or resolutions to the commission. Upon receipt of such resolution, the commission, in its discretion, may act as the issuing agent, prescribe the form of the bonds, determine the appropriate method for sale of the bonds, advertise for and accept bids or negotiate the sale of the bonds, issue and sell the bonds so authorized to be sold, and do any and all other things necessary and advisable in connection with the issuance and sale of such bonds. The total amount of bonds issued under this section shall not exceed One Million Dollars (\$1,000,000.00). No bonds shall be issued under this section after July 1, 2029.

(b) Any investment earnings on amounts deposited into the special fund created in subsection (2) of this section shall be used to pay debt service on bonds issued under this section, in accordance with the proceedings authorizing issuance of such bonds.

(4) The principal of and interest on the bonds authorized under this section shall be payable in the manner provided in this subsection. Such bonds shall bear such date or dates, be in such denomination or denominations, bear interest at such rate or rates (not to exceed the limits set forth in Section 75-17-101, Mississippi Code of 1972), be payable at such place or places within or without the State of Mississippi, shall mature absolutely at such time or times not to exceed twenty-five (25) years from date of issue, be redeemable before maturity at such



926 time or times and upon such terms, with or without premium, shall
927 bear such registration privileges, and shall be substantially in
928 such form, all as shall be determined by resolution of the
929 commission.

930 (5) The bonds authorized by this section shall be signed by
931 the chairman of the commission, or by his facsimile signature, and
932 the official seal of the commission shall be affixed thereto,
933 attested by the secretary of the commission. The interest
934 coupons, if any, to be attached to such bonds may be executed by
935 the facsimile signatures of such officers. Whenever any such
936 bonds shall have been signed by the officials designated to sign
937 the bonds who were in office at the time of such signing but who
938 may have ceased to be such officers before the sale and delivery
939 of such bonds, or who may not have been in office on the date such
940 bonds may bear, the signatures of such officers upon such bonds
941 and coupons shall nevertheless be valid and sufficient for all
942 purposes and have the same effect as if the person so officially
943 signing such bonds had remained in office until their delivery to
944 the purchaser, or had been in office on the date such bonds may
945 bear. However, notwithstanding anything herein to the contrary,
946 such bonds may be issued as provided in the Registered Bond Act of
947 the State of Mississippi.

948 (6) All bonds and interest coupons issued under the
949 provisions of this section have all the qualities and incidents of
950 negotiable instruments under the provisions of the Uniform



Commercial Code, and in exercising the powers granted by this section, the commission shall not be required to and need not comply with the provisions of the Uniform Commercial Code.

(7) The commission shall act as issuing agent for the bonds authorized under this section, prescribe the form of the bonds, determine the appropriate method for sale of the bonds, advertise for and accept bids or negotiate the sale of the bonds, issue and sell the bonds so authorized to be sold, pay all fees and costs incurred in such issuance and sale, and do any and all other things necessary and advisable in connection with the issuance and sale of such bonds. The commission is authorized and empowered to pay the costs that are incident to the sale, issuance and delivery of the bonds authorized under this section from the proceeds derived from the sale of such bonds. The commission may sell such bonds on sealed bids at public sale or may negotiate the sale of the bonds for such price as it may determine to be for the best interest of the State of Mississippi. All interest accruing on such bonds so issued shall be payable semiannually or annually.

If such bonds are sold by sealed bids at public sale, notice of the sale shall be published at least one time, not less than ten (10) days before the date of sale, and shall be so published in one or more newspapers published or having a general circulation in the City of Jackson, Mississippi, selected by the commission.



975 The commission, when issuing any bonds under the authority of
976 this section, may provide that bonds, at the option of the State
977 of Mississippi, may be called in for payment and redemption at the
978 call price named therein and accrued interest on such date or
979 dates named therein.

980 (8) The bonds issued under the provisions of this section
981 are general obligations of the State of Mississippi, and for the
982 payment thereof the full faith and credit of the State of
983 Mississippi is irrevocably pledged. If the funds appropriated by
984 the Legislature are insufficient to pay the principal of and the
985 interest on such bonds as they become due, then the deficiency
986 shall be paid by the State Treasurer from any funds in the State
987 Treasury not otherwise appropriated. All such bonds shall contain
988 recitals on their faces substantially covering the provisions of
989 this subsection.

990 (9) Upon the issuance and sale of bonds under the provisions
991 of this section, the commission shall transfer the proceeds of any
992 such sale or sales to the special fund created in subsection (2)
993 of this section. The proceeds of such bonds shall be disbursed
994 solely upon the order of the Department of Finance and
995 Administration under such restrictions, if any, as may be
996 contained in the resolution providing for the issuance of the
997 bonds.

998 (10) The bonds authorized under this section may be issued
999 without any other proceedings or the happening of any other



1000 conditions or things other than those proceedings, conditions and
1001 things which are specified or required by this section. Any
1002 resolution providing for the issuance of bonds under the
1003 provisions of this section shall become effective immediately upon
1004 its adoption by the commission, and any such resolution may be
1005 adopted at any regular or special meeting of the commission by a
1006 majority of its members.

1007 (11) The bonds authorized under the authority of this
1008 section may be validated in the Chancery Court of the First
1009 Judicial District of Hinds County, Mississippi, in the manner and
1010 with the force and effect provided by Chapter 13, Title 31,
1011 Mississippi Code of 1972, for the validation of county, municipal,
1012 school district and other bonds. The notice to taxpayers required
1013 by such statutes shall be published in a newspaper published or
1014 having a general circulation in the City of Jackson, Mississippi.

1015 (12) Any holder of bonds issued under the provisions of this
1016 section or of any of the interest coupons pertaining thereto may,
1017 either at law or in equity, by suit, action, mandamus or other
1018 proceeding, protect and enforce any and all rights granted under
1019 this section, or under such resolution, and may enforce and compel
1020 performance of all duties required by this section to be
1021 performed, in order to provide for the payment of bonds and
1022 interest thereon.

1023 (13) All bonds issued under the provisions of this section
1024 shall be legal investments for trustees and other fiduciaries, and



1025 for savings banks, trust companies and insurance companies
1026 organized under the laws of the State of Mississippi, and such
1027 bonds shall be legal securities which may be deposited with and
1028 shall be received by all public officers and bodies of this state
1029 and all municipalities and political subdivisions for the purpose
1030 of securing the deposit of public funds.

1031 (14) Bonds issued under the provisions of this section and
1032 income therefrom shall be exempt from all taxation in the State of
1033 Mississippi.

1034 (15) The proceeds of the bonds issued under this section
1035 shall be used solely for the purposes herein provided, including
1036 the costs incident to the issuance and sale of such bonds.

1037 (16) The State Treasurer is authorized, without further
1038 process of law, to certify to the Department of Finance and
1039 Administration the necessity for warrants, and the Department of
1040 Finance and Administration is authorized and directed to issue
1041 such warrants, in such amounts as may be necessary to pay when due
1042 the principal of, premium, if any, and interest on, or the
1043 accreted value of, all bonds issued under this section; and the
1044 State Treasurer shall forward the necessary amount to the
1045 designated place or places of payment of such bonds in ample time
1046 to discharge such bonds, or the interest thereon, on the due dates
1047 thereof.

1048 (17) This section shall be deemed to be full and complete
1049 authority for the exercise of the powers herein granted, but this



section shall not be deemed to repeal or to be in derogation of any existing law of this state.

SECTION 5. (1) As used in this section, the following words shall have the meanings ascribed herein unless the context clearly requires otherwise:

(a) "Accreted value" of any bond means, as of any date of computation, an amount equal to the sum of (i) the stated initial value of such bond, plus (ii) the interest accrued thereon from the issue date to the date of computation at the rate, compounded semiannually, that is necessary to produce the approximate yield to maturity shown for bonds of the same maturity.

(b) "State" means the State of Mississippi.

(c) "Commission" means the State Bond Commission.

(2) (a) (i) A special fund, to be designated the "2025 City of Jackson Blighted Properties Improvements Fund", is created within the State Treasury. 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.

(ii) Monies deposited into the fund shall be disbursed, in the discretion of the Department of Finance and Administration, to assist the City of Jackson, Mississippi, in



1075 paying the costs associated with the acquisition, demolition
1076 and/or removal of blighted properties in the city.

1077 (b) Amounts deposited into such special fund shall be
1078 disbursed to pay the costs of the projects described in paragraph
1079 (a) of this subsection. Promptly after the commission has
1080 certified, by resolution duly adopted, that the projects described
1081 in paragraph (a) of this subsection shall have been completed,
1082 abandoned, or cannot be completed in a timely fashion, any amounts
1083 remaining in such special fund shall be applied to pay debt
1084 service on the bonds issued under this section, in accordance with
1085 the proceedings authorizing the issuance of such bonds and as
1086 directed by the commission.

1087 (3) (a) The commission, at one time, or from time to time,
1088 may declare by resolution the necessity for issuance of general
1089 obligation bonds of the State of Mississippi to provide funds for
1090 all costs incurred or to be incurred for the purposes described in
1091 subsection (2) of this section. Upon the adoption of a resolution
1092 by the Department of Finance and Administration, declaring the
1093 necessity for the issuance of any part or all of the general
1094 obligation bonds authorized by this subsection, the department
1095 shall deliver a certified copy of its resolution or resolutions to
1096 the commission. Upon receipt of such resolution, the commission,
1097 in its discretion, may act as the issuing agent, prescribe the
1098 form of the bonds, determine the appropriate method for sale of
1099 the bonds, advertise for and accept bids or negotiate the sale of



1100 the bonds, issue and sell the bonds so authorized to be sold, and
1101 do any and all other things necessary and advisable in connection
1102 with the issuance and sale of such bonds. The total amount of
1103 bonds issued under this section shall not exceed One Million
1104 Dollars (\$1,000,000.00). No bonds shall be issued under this
1105 section after July 1, 2029.

1106 (b) Any investment earnings on amounts deposited into
1107 the special fund created in subsection (2) of this section shall
1108 be used to pay debt service on bonds issued under this section, in
1109 accordance with the proceedings authorizing issuance of such
1110 bonds.

1111 (4) The principal of and interest on the bonds authorized
1112 under this section shall be payable in the manner provided in this
1113 subsection. Such bonds shall bear such date or dates, be in such
1114 denomination or denominations, bear interest at such rate or rates
1115 (not to exceed the limits set forth in Section 75-17-101,
1116 Mississippi Code of 1972), be payable at such place or places
1117 within or without the State of Mississippi, shall mature
1118 absolutely at such time or times not to exceed twenty-five (25)
1119 years from date of issue, be redeemable before maturity at such
1120 time or times and upon such terms, with or without premium, shall
1121 bear such registration privileges, and shall be substantially in
1122 such form, all as shall be determined by resolution of the
1123 commission.



1124 (5) The bonds authorized by this section shall be signed by
1125 the chairman of the commission, or by his facsimile signature, and
1126 the official seal of the commission shall be affixed thereto,
1127 attested by the secretary of the commission. The interest
1128 coupons, if any, to be attached to such bonds may be executed by
1129 the facsimile signatures of such officers. Whenever any such
1130 bonds shall have been signed by the officials designated to sign
1131 the bonds who were in office at the time of such signing but who
1132 may have ceased to be such officers before the sale and delivery
1133 of such bonds, or who may not have been in office on the date such
1134 bonds may bear, the signatures of such officers upon such bonds
1135 and coupons shall nevertheless be valid and sufficient for all
1136 purposes and have the same effect as if the person so officially
1137 signing such bonds had remained in office until their delivery to
1138 the purchaser, or had been in office on the date such bonds may
1139 bear. However, notwithstanding anything herein to the contrary,
1140 such bonds may be issued as provided in the Registered Bond Act of
1141 the State of Mississippi.

1142 (6) All bonds and interest coupons issued under the
1143 provisions of this section have all the qualities and incidents of
1144 negotiable instruments under the provisions of the Uniform
1145 Commercial Code, and in exercising the powers granted by this
1146 section, the commission shall not be required to and need not
1147 comply with the provisions of the Uniform Commercial Code.



1148 (7) The commission shall act as issuing agent for the bonds
1149 authorized under this section, prescribe the form of the bonds,
1150 determine the appropriate method for sale of the bonds, advertise
1151 for and accept bids or negotiate the sale of the bonds, issue and
1152 sell the bonds so authorized to be sold, pay all fees and costs
1153 incurred in such issuance and sale, and do any and all other
1154 things necessary and advisable in connection with the issuance and
1155 sale of such bonds. The commission is authorized and empowered to
1156 pay the costs that are incident to the sale, issuance and delivery
1157 of the bonds authorized under this section from the proceeds
1158 derived from the sale of such bonds. The commission may sell such
1159 bonds on sealed bids at public sale or may negotiate the sale of
1160 the bonds for such price as it may determine to be for the best
1161 interest of the State of Mississippi. All interest accruing on
1162 such bonds so issued shall be payable semiannually or annually.

1163 If such bonds are sold by sealed bids at public sale, notice
1164 of the sale shall be published at least one time, not less than
1165 ten (10) days before the date of sale, and shall be so published
1166 in one or more newspapers published or having a general
1167 circulation in the City of Jackson, Mississippi, selected by the
1168 commission.

1169 The commission, when issuing any bonds under the authority of
1170 this section, may provide that bonds, at the option of the State
1171 of Mississippi, may be called in for payment and redemption at the



1172 call price named therein and accrued interest on such date or
1173 dates named therein.

1174 (8) The bonds issued under the provisions of this section
1175 are general obligations of the State of Mississippi, and for the
1176 payment thereof the full faith and credit of the State of
1177 Mississippi is irrevocably pledged. If the funds appropriated by
1178 the Legislature are insufficient to pay the principal of and the
1179 interest on such bonds as they become due, then the deficiency
1180 shall be paid by the State Treasurer from any funds in the State
1181 Treasury not otherwise appropriated. All such bonds shall contain
1182 recitals on their faces substantially covering the provisions of
1183 this subsection.

1184 (9) Upon the issuance and sale of bonds under the provisions
1185 of this section, the commission shall transfer the proceeds of any
1186 such sale or sales to the special fund created in subsection (2)
1187 of this section. The proceeds of such bonds shall be disbursed
1188 solely upon the order of the Department of Finance and
1189 Administration under such restrictions, if any, as may be
1190 contained in the resolution providing for the issuance of the
1191 bonds.

1192 (10) The bonds authorized under this section may be issued
1193 without any other proceedings or the happening of any other
1194 conditions or things other than those proceedings, conditions and
1195 things which are specified or required by this section. Any
1196 resolution providing for the issuance of bonds under the



1197 provisions of this section shall become effective immediately upon
1198 its adoption by the commission, and any such resolution may be
1199 adopted at any regular or special meeting of the commission by a
1200 majority of its members.

1201 (11) The bonds authorized under the authority of this
1202 section may be validated in the Chancery Court of the First
1203 Judicial District of Hinds County, Mississippi, in the manner and
1204 with the force and effect provided by Chapter 13, Title 31,
1205 Mississippi Code of 1972, for the validation of county, municipal,
1206 school district and other bonds. The notice to taxpayers required
1207 by such statutes shall be published in a newspaper published or
1208 having a general circulation in the City of Jackson, Mississippi.

1209 (12) Any holder of bonds issued under the provisions of this
1210 section or of any of the interest coupons pertaining thereto may,
1211 either at law or in equity, by suit, action, mandamus or other
1212 proceeding, protect and enforce any and all rights granted under
1213 this section, or under such resolution, and may enforce and compel
1214 performance of all duties required by this section to be
1215 performed, in order to provide for the payment of bonds and
1216 interest thereon.

1217 (13) All bonds issued under the provisions of this section
1218 shall be legal investments for trustees and other fiduciaries, and
1219 for savings banks, trust companies and insurance companies
1220 organized under the laws of the State of Mississippi, and such
1221 bonds shall be legal securities which may be deposited with and



1222 shall be received by all public officers and bodies of this state
1223 and all municipalities and political subdivisions for the purpose
1224 of securing the deposit of public funds.

1225 (14) Bonds issued under the provisions of this section and
1226 income therefrom shall be exempt from all taxation in the State of
1227 Mississippi.

1228 (15) The proceeds of the bonds issued under this section
1229 shall be used solely for the purposes herein provided, including
1230 the costs incident to the issuance and sale of such bonds.

1231 (16) The State Treasurer is authorized, without further
1232 process of law, to certify to the Department of Finance and
1233 Administration the necessity for warrants, and the Department of
1234 Finance and Administration is authorized and directed to issue
1235 such warrants, in such amounts as may be necessary to pay when due
1236 the principal of, premium, if any, and interest on, or the
1237 accreted value of, all bonds issued under this section; and the
1238 State Treasurer shall forward the necessary amount to the
1239 designated place or places of payment of such bonds in ample time
1240 to discharge such bonds, or the interest thereon, on the due dates
1241 thereof.

1242 (17) This section shall be deemed to be full and complete
1243 authority for the exercise of the powers herein granted, but this
1244 section shall not be deemed to repeal or to be in derogation of
1245 any existing law of this state.



1246 **SECTION 6.** Section 75-76-5, Mississippi Code of 1972, is
1247 amended as follows:

1248 75-76-5. As used in this chapter, unless the context
1249 requires otherwise:

1250 (a) "Applicant" means any person who has applied for or
1251 is about to apply for a state gaming license, registration or
1252 finding of suitability under the provisions of this chapter or
1253 approval of any act or transaction for which approval is required
1254 or permitted under the provisions of this chapter.

1255 (b) "Application" means a request for the issuance of a
1256 state gaming license, registration or finding of suitability under
1257 the provisions of this chapter or for approval of any act or
1258 transaction for which approval is required or permitted under the
1259 provisions of this chapter but does not include any supplemental
1260 forms or information that may be required with the application.

1261 (c) "Associated equipment" means any equipment or
1262 mechanical, electromechanical or electronic contrivance, component
1263 or machine used remotely or directly in connection with gaming or
1264 with any game, race book or sports pool that would not otherwise
1265 be classified as a gaming device, including dice, playing cards,
1266 links which connect to progressive slot machines, equipment which
1267 affects the proper reporting of gross revenue, computerized
1268 systems of betting at a race book or sports pool, computerized
1269 systems for monitoring slot machines, and devices for weighing or
1270 counting money.



1271 (d) "Chairman" means the Chairman of the Mississippi
1272 Gaming Commission except when used in the term "Chairman of the
1273 State Tax Commission." "Chairman of the State Tax Commission" or
1274 "commissioner" means the Commissioner of Revenue of the Department
1275 of Revenue.

1276 (e) "Commission" or "Mississippi Gaming Commission"
1277 means the Mississippi Gaming Commission.

1278 (f) "Commission member" means a member of the
1279 Mississippi Gaming Commission.

1280 (g) "Credit instrument" means a writing which evidences
1281 a gaming debt owed to a person who holds a license at the time the
1282 debt is created, and includes any writing taken in consolidation,
1283 redemption or payment of a prior credit instrument.

1284 (h) "Enforcement division" means a particular division
1285 supervised by the executive director that provides enforcement
1286 functions.

1287 (i) "Establishment" means any premises wherein or
1288 whereon any gaming is done.

1289 (j) "Executive director" means the Executive Director
1290 of the Mississippi Gaming Commission.

1291 (k) Except as otherwise provided by law, "game," or
1292 "gambling game" means any banking or percentage game played with
1293 cards, with dice or with any mechanical, electromechanical or
1294 electronic device or machine for money, property, checks, credit
1295 or any representative of value, including, without limiting, the



1296 generality of the foregoing, faro, monte, roulette, keno, fan-tan,
1297 twenty-one, blackjack, seven-and-a-half, big injun, klondike,
1298 craps, poker, chuck-a-luck (dai shu), wheel of fortune, chemin de
1299 fer, baccarat, pai gow, beat the banker, panguingui, slot machine,
1300 or any other game or device approved by the commission. However,
1301 "game" or "gambling game" shall not include bingo games or raffles
1302 which are held pursuant to the provisions of Section 97-33-51, or
1303 the illegal gambling activities described in Section 97-33-8.

1304 The commission shall not be required to recognize any game
1305 hereunder with respect to which the commission determines it does
1306 not have sufficient experience or expertise.

1307 (1) "Gaming" or "gambling" means to deal, operate,
1308 carry on, conduct, maintain or expose for play any game as defined
1309 in this chapter.

1310 (m) "Gaming device" means any mechanical,
1311 electromechanical or electronic contrivance, component or machine
1312 used in connection with gaming or any game which affects the
1313 result of a wager by determining win or loss. The term includes a
1314 system for processing information which can alter the normal
1315 criteria of random selection, which affects the operation of any
1316 game, or which determines the outcome of a game. The term does
1317 not include a system or device which affects a game solely by
1318 stopping its operation so that the outcome remains undetermined,
1319 and does not include any antique coin machine as defined in
1320 Section 27-27-12.



1321 (n) "Gaming employee" means any person connected
1322 directly with the operation of a gaming establishment licensed to
1323 conduct any game, including:

- 1324 (i) Boxmen;
- 1325 (ii) Cashiers;
- 1326 (iii) Change personnel;
- 1327 (iv) Counting room personnel;
- 1328 (v) Dealers;
- 1329 (vi) Floormen;
- 1330 (vii) Hosts or other persons empowered to extend
1331 credit or complimentary services;
- 1332 (viii) Keno runners;
- 1333 (ix) Keno writers;
- 1334 (x) Machine mechanics;
- 1335 (xi) Security personnel;
- 1336 (xii) Shift or pit bosses;
- 1337 (xiii) Shills;
- 1338 (xiv) Supervisors or managers; and
- 1339 (xv) Ticket writers.

1340 The term "gaming employee" also includes employees of
1341 manufacturers or distributors of gaming equipment within this
1342 state whose duties are directly involved with the manufacture,
1343 repair or distribution of gaming equipment.



1344 "Gaming employee" does not include bartenders, cocktail
1345 waitresses or other persons engaged in preparing or serving food
1346 or beverages unless acting in some other capacity.

1347 (o) "Gaming license" means any license issued by the
1348 state which authorizes the person named therein to engage in
1349 gaming.

1350 (p) "Gross revenue" means the total of all of the
1351 following, less the total of all cash paid out as losses to
1352 patrons and those amounts paid to purchase annuities to fund
1353 losses paid to patrons over several years by independent financial
1354 institutions:

1355 (i) Cash received as winnings;

1356 (ii) Cash received in payment for credit extended
1357 by a licensee to a patron for purposes of gaming; and

1358 (iii) Compensation received for conducting any
1359 game in which the licensee is not party to a wager.

1360 For the purposes of this definition, cash or the value of
1361 noncash prizes awarded to patrons in a contest or tournament are
1362 not losses.

1363 The term does not include:

1364 (i) Counterfeit money or tokens;

1365 (ii) Coins of other countries which are received
1366 in gaming devices;

1367 (iii) Cash taken in fraudulent acts perpetrated
1368 against a licensee for which the licensee is not reimbursed; or



1369 (iv) Cash received as entry fees for contests or
1370 tournaments in which the patrons compete for prizes.

1371 (q) "Hearing examiner" means a member of the
1372 Mississippi Gaming Commission or other person authorized by the
1373 commission to conduct hearings.

1374 (r) "Investigation division" means a particular
1375 division supervised by the executive director that provides
1376 investigative functions.

1377 (s) "License" means a gaming license or a
1378 manufacturer's, seller's or distributor's license.

1379 (t) "Licensee" means any person to whom a valid license
1380 has been issued.

1381 (u) "License fees" means monies required by law to be
1382 paid to obtain or continue a gaming license or a manufacturer's,
1383 seller's or distributor's license.

1384 (v) "Licensed gaming establishment" means any premises
1385 licensed pursuant to the provisions of this chapter wherein or
1386 whereon gaming is done.

1387 (w) "Manufacturer's," "seller's" or "distributor's"
1388 license means a license issued pursuant to Section 75-76-79.

1389 (x) "Navigable waters" shall have the meaning ascribed
1390 to such term under Section 27-109-1.

1391 (y) "Operation" means the conduct of gaming.

1392 (z) "Party" means the Mississippi Gaming Commission and
1393 any licensee or other person appearing of record in any proceeding



1394 before the commission; or the Mississippi Gaming Commission and
1395 any licensee or other person appearing of record in any proceeding
1396 for judicial review of any action, decision or order of the
1397 commission.

1398 (aa) "Person" includes any association, corporation,
1399 firm, partnership, trust or other form of business association as
1400 well as a natural person.

1401 (bb) "Premises" means land, together with all
1402 buildings, improvements and personal property located thereon, and
1403 includes all parts of any vessel or cruise vessel.

1404 (cc) "Race book" means the business of accepting wagers
1405 upon the outcome of any event held at a track which uses the
1406 pari-mutuel system of wagering.

1407 (dd) "Regulation" means a rule, standard, directive or
1408 statement of general applicability which effectuates law or policy
1409 or which describes the procedure or requirements for practicing
1410 before the commission. The term includes a proposed regulation
1411 and the amendment or repeal of a prior regulation but does not
1412 include:

1413 (i) A statement concerning only the internal
1414 management of the commission and not affecting the rights or
1415 procedures available to any licensee or other person;

1416 (ii) A declaratory ruling;

1417 (iii) An interagency memorandum;



1418 (iv) The commission's decision in a contested case
1419 or relating to an application for a license; or

1420 (v) Any notice concerning the fees to be charged
1421 which are necessary for the administration of this chapter.

1422 (ee) "Respondent" means any licensee or other person
1423 against whom a complaint has been filed with the commission.

1424 (ff) "Slot machine" means any mechanical, electrical or
1425 other device, contrivance or machine which, upon insertion of a
1426 coin, token or similar object, or upon payment of any
1427 consideration, is available to play or operate, the play or
1428 operation of which, whether by reason of the skill of the operator
1429 or application of the element of chance, or both, may deliver or
1430 entitle the person playing or operating the machine to receive
1431 cash, premiums, merchandise, tokens or anything of value, whether
1432 the payoff is made automatically from the machine or in any other
1433 manner. The term does not include any antique coin machine as
1434 defined in Section 27-27-12.

1435 (gg) "Sports pool" means the business of accepting
1436 wagers on collegiate or professional sporting events or athletic
1437 events, by any system or method of wagering other than the system
1438 known as the "pari-mutuel method of wagering."

1439 (hh) "State Tax Commission" or "department" means the
1440 Department of Revenue of the State of Mississippi.



1441 (ii) "Temporary work permit" means a work permit which
1442 is valid only for a period not to exceed ninety (90) days from its
1443 date of issue and which is not renewable.

1444 (jj) "Vessel" or "cruise vessel" shall have the
1445 meanings ascribed to such terms under Section 27-109-1.

1446 (kk) "Work permit" means any card, certificate or
1447 permit issued by the commission, whether denominated as a work
1448 permit, registration card or otherwise, authorizing the employment
1449 of the holder as a gaming employee. A document issued by any
1450 governmental authority for any employment other than gaming is not
1451 a valid work permit for the purposes of this chapter.

1452 (ll) "School or training institution" means any school
1453 or training institution which is licensed by the commission to
1454 teach or train gaming employees pursuant to Section 75-76-34.

1455 (mm) "Cheat" means to alter the selection of criteria
1456 that determine:

1457 (i) The rules of a game; or

1458 (ii) The amount or frequency of payment in a game.

1459 (nn) "Promotional activity" means an activity or event
1460 conducted or held for the purpose of promoting or marketing the
1461 individual licensed gaming establishment that is engaging in the
1462 promotional activity. The term includes, but is not limited to, a
1463 game of any kind other than as defined in paragraph (k) of this
1464 section, a tournament, a contest, a drawing, or a promotion of any
1465 kind.



1466 (oo) "Project" means a major capital project that (i)
1467 will be located near the downtown area of the City of Jackson,
1468 Mississippi, inside the Capitol Complex Improvement District
1469 created in Section 29-5-203, and within six thousand (6,000) feet
1470 of the grounds of the New Capitol, (ii) will consist of one (1)
1471 licensed gaming establishment as well as other developments as
1472 part of the project, (iii) is owned or will be owned, in any form
1473 or manner, by one (1) or more persons owning or operating a
1474 licensed gaming establishment or licensed gaming establishments
1475 before January 1, 2025, and at the time of submitting an
1476 application under this chapter for a license for a licensed gaming
1477 establishment that will be part of the project, and (iv) will have
1478 a minimum capital investment of Five Hundred Million Dollars
1479 (\$500,000,000.00).

1480 **SECTION 7.** Section 75-76-129, Mississippi Code of 1972, is
1481 amended as follows:

1482 **[Through June 30, 2028, this section shall read as follows:]**

1483 75-76-129. (1) On or before the last day of each month all
1484 taxes, fees, interest, penalties, damages, fines or other monies
1485 collected by the Department of Revenue during that month under the
1486 provisions of this chapter, with the exception of (a) the local
1487 government fees imposed under Section 75-76-195, and (b) an amount
1488 equal to Three Million Dollars (\$3,000,000.00) of the revenue
1489 collected pursuant to the fee imposed under Section
1490 75-76-177(1)(c), and (c) the revenue collected pursuant to the fee



1491 imposed under Section 75-76-177(1)(c) as a result of wagers on
1492 sporting events, and (d) the revenue collected pursuant to the
1493 fees imposed under Section 75-76-183(3), shall be paid by the
1494 Department of Revenue to the State Treasurer to be deposited in
1495 the State General Fund. The local government fees shall be
1496 distributed by the Department of Revenue pursuant to Section
1497 75-76-197.

1498 (2) An amount equal to Three Million Dollars (\$3,000,000.00)
1499 of the revenue collected during that month pursuant to the fee
1500 imposed under Section 75-76-177(1)(c) shall be deposited by the
1501 Department of Revenue into the bond sinking fund created in
1502 Section 1(3) of Chapter 479, Laws of 2015.

1503 (3) Revenue collected pursuant to the fee imposed under
1504 Section 75-76-177(1)(c) as a result of wagers on sporting events
1505 shall be deposited into the State Highway Fund to be used solely
1506 for the repair and maintenance of highways and bridges of the
1507 State of Mississippi. This revenue shall be used first for
1508 matching funds made available to the state for such purposes
1509 pursuant to any federal highway infrastructure program implemented
1510 after September 1, 2018.

1511 (4) Revenue collected pursuant to the fees imposed under
1512 Section 75-76-183(3) shall be deposited into the City of Jackson
1513 Development Fund created in Section 9 of this act.

1514 **[From and after July 1, 2028, this section shall read as**
1515 **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 9 of this act.

SECTION 8. 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 9. (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



1566 infrastructure for the establishment of new business enterprises
1567 and/or the expansion of existing business enterprises.

1568 (c) "Person" means any association, corporation, firm,
1569 partnership, trust or other form of business association as well
1570 as a natural person.

1571 (2) (a) The department shall establish a grant and
1572 revolving loan program to provide grants and loans to assist
1573 persons in paying costs associated with development in the City of
1574 Jackson, Mississippi.

1575 (b) A person desiring assistance under the program
1576 established under this section must submit an application to the
1577 department. The application must contain:

1578 (i) A description of:

1579 1. The property to be developed,

1580 2. The purpose or purposes for which the
1581 property is or was formerly being used at the time the application
1582 is submitted,

1583 3. The type of work the applicant will
1584 perform as part of the development and the purpose or purposes for
1585 which the property will be used after development,

1586 4. The amount of capital investment for the
1587 development other than assistance under this section, if any, and

1588 5. The amount of assistance in grant and/or
1589 loan funds requested; and



1590 (ii) Any other information requested by the
1591 department.

1592 (c) The department shall review such application and
1593 determine whether the applicant is eligible for assistance under
1594 the program. If the department approves the applicant for
1595 assistance under the program, it shall provide a certificate to
1596 the applicant designating the applicant as eligible for
1597 assistance. Such assistance may be in the form of grant and/or
1598 loans funds.

1599 (d) Monies repaid to the state from loans authorized
1600 under this section shall be deposited into the City of Jackson
1601 Development Fund created in subsection (3) of this section.

1602 (3) There is created in the State Treasury a special fund,
1603 to be designated as the "City of Jackson Development Fund", which
1604 shall consist of monies deposited therein under Section 75-76-129,
1605 Mississippi Code of 1972, and any other monies designated for
1606 deposit therein. The fund shall be maintained by the State
1607 Treasurer as a separate and special fund, separate and apart from
1608 the General Fund of the state. Unexpended amounts remaining in
1609 the fund at the end of a fiscal year shall not lapse into the
1610 State General Fund, and any interest earned or investment earnings
1611 on amounts in the fund shall be deposited into such fund. Monies
1612 in the fund shall be disbursed, in the discretion of the
1613 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 10. (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 licensed gaming establishment and part of 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 licensed gaming establishment and part of a project.

SECTION 11. 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



1663 policy, objects and purposes of this chapter, as it may deem
1664 necessary or desirable in the public interest in carrying out the
1665 policy and provisions of this chapter. The commission shall
1666 comply with the Mississippi Administrative Procedures Law when
1667 adopting, amending or repealing any regulations authorized under
1668 this section or under any other provision of this chapter.

1669 (2) These regulations shall, without limiting the general
1670 powers herein conferred, include the following:

1671 (a) Prescribing the method and form of application
1672 which any applicant for a license or for a manufacturer's,
1673 seller's or distributor's license must follow and complete before
1674 consideration of his application by the executive director or the
1675 commission.

1676 (b) Prescribing the information to be furnished by any
1677 applicant or licensee concerning his antecedents, habits,
1678 character, associates, criminal record, business activities and
1679 financial affairs, past or present.

1680 (c) Prescribing the information to be furnished by a
1681 licensee relating to his employees.

1682 (d) Requiring fingerprinting of an applicant or
1683 licensee, and gaming employees of a licensee, or other methods of
1684 identification and the forwarding of all fingerprints taken
1685 pursuant to regulation of the Federal Bureau of Investigation.

1686 (e) Prescribing the manner and procedure of all
1687 hearings conducted by the commission or any hearing examiner of



1688 the commission, including special rules of evidence applicable
1689 thereto and notices thereof.

1690 (f) Requiring any applicant to pay all or any part of
1691 the fees and costs of investigation of such applicant as may be
1692 determined by the commission under paragraph (g) of this
1693 subsection (2).

1694 (g) Prescribing the amounts of investigative fees only
1695 as authorized by regulations of the commission under paragraph (f)
1696 of this subsection, and collecting those fees. The commission
1697 shall adopt regulations setting the amounts of those fees at
1698 levels that will provide the commission with sufficient revenue,
1699 when combined with any other monies as may be deposited into the
1700 Mississippi Gaming Commission Fund created in Section 75-76-325,
1701 to carry out the provisions of this chapter without any state
1702 general funds. In calculating the amount of such fees, the
1703 commission shall:

1704 (i) Attempt to set the fees at levels that will
1705 create a balance in the Mississippi Gaming Commission Fund that
1706 does not exceed, at the end of any state fiscal year, two percent
1707 (2%) of the projected amount of funds that will provide the
1708 commission with such sufficient revenue; and

1709 (ii) Demonstrate the reasonableness of the
1710 relationship between a fee and the actual costs of the
1711 investigative activity for which the fee is being prescribed.



1712 (h) Prescribing the manner and method of collection and
1713 payment of fees and issuance of licenses.

1714 (i) Prescribing under what conditions a licensee may be
1715 deemed subject to revocation or suspension of his license.

1716 (j) Requiring any applicant or licensee to waive any
1717 privilege with respect to any testimony at any hearing or meeting
1718 of the commission, except any privilege afforded by the
1719 Constitution of the United States or this state.

1720 (k) Defining and limiting the area, games and devices
1721 permitted, and the method of operation of such games and devices,
1722 for the purposes of this chapter.

1723 (l) Prescribing under what conditions the nonpayment of
1724 a gambling debt by a licensee shall be deemed grounds for
1725 revocation or suspension of his license.

1726 (m) Governing the use and approval of gambling devices
1727 and equipment.

1728 (n) Prescribing the qualifications of, and the
1729 conditions under which, attorneys, accountants and others are
1730 permitted to practice before the commission.

1731 (o) Restricting access to confidential information
1732 obtained under this chapter and ensuring that the confidentiality
1733 of such information is maintained and protected.

1734 (p) Prescribing the manner and procedure by which the
1735 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 12. 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



1761 the declared policy of this state, may be issued a state gaming
1762 license or found suitable. The burden of proving his
1763 qualification to receive any license or be found suitable is on
1764 the applicant.

1765 (2) An application to receive a license or be found suitable
1766 shall not be granted unless the commission is satisfied that the
1767 applicant is:

1768 (a) A person of good character, honesty and integrity;

1769 (b) A person whose prior activities, criminal record,
1770 if any, reputation, habits and associations do not pose a threat
1771 to the public interest of this state or to the effective
1772 regulation and control of gaming, or create or enhance the dangers
1773 of unsuitable, unfair or illegal practices, methods and activities
1774 in the conduct of gaming or the carrying on of the business and
1775 financial arrangements incidental thereto; and

1776 (c) In all other respects qualified to be licensed or
1777 found suitable consistent with the declared laws of the state.

1778 (3) No person shall be granted a license or found suitable
1779 under the provisions of this chapter who has been convicted of a
1780 felony in any court of this state, another state, or the United
1781 States; and no person shall be granted a license or found suitable
1782 hereunder who has been convicted of a crime in any court of
1783 another state or the United States which, if committed in this
1784 state, would be a felony; and no person shall be granted a license
1785 or found suitable under the provisions of this chapter who has



1786 been convicted of a misdemeanor in any court of this state or of
1787 another state, when such conviction was for gambling, sale of
1788 alcoholic beverages to minors, prostitution, or procuring or
1789 inducing individuals to engage in prostitution.

1790 (4) A license to operate a gaming establishment shall not be
1791 granted unless the applicant has satisfied the commission that:

1792 (a) He has adequate business probity, competence and
1793 experience, in gaming or generally; and

1794 (b) The proposed financing of the entire operation is:

1795 (i) Adequate for the nature of the proposed
1796 operation; and

1797 (ii) From a suitable source. Any lender or other
1798 source of money or credit which the commission finds does not meet
1799 the standards set forth in subsection (2) may be deemed
1800 unsuitable.

1801 (5) An application to receive a license or be found suitable
1802 constitutes a request for a determination of the applicant's
1803 general character, integrity and ability to participate or engage
1804 in, or be associated with gaming. Any written or oral statement
1805 made in the course of an official proceeding of the commission or
1806 the executive director or any witness testifying under oath which
1807 is relevant to the purpose of the proceeding is absolutely
1808 privileged and does not impose liability for defamation or
1809 constitute a ground for recovery in any civil action.



1810 (6) The commission may, in its discretion, grant a license
1811 to a corporation which has complied with the provisions of this
1812 chapter.

1813 (7) The commission may, in its discretion, grant a license
1814 to a limited partnership which has complied with the provisions of
1815 this chapter.

1816 (8) No limited partnership, except one whose sole limited
1817 partner is a publicly traded corporation which has registered with
1818 the commission, or business trust or organization or other
1819 association of a quasi-corporate character is eligible to receive
1820 or hold any license under this chapter unless all persons having
1821 any direct or indirect interest therein of any nature whatsoever,
1822 whether financial, administrative, policymaking or supervisory,
1823 are individually qualified to be licensed under the provisions of
1824 this chapter.

1825 (9) The commission may, by regulation, limit the number of
1826 persons who may be financially interested and the nature of their
1827 interest in any corporation or other organization or association
1828 licensed under this chapter, and may establish such other
1829 qualifications of licenses as the commission, in its discretion,
1830 deems to be in the public interest and consistent with the
1831 declared policy of the state.

1832 **SECTION 13.** Section 75-76-77, Mississippi Code of 1972, is
1833 brought forward as follows:



1834 75-76-77. (1) The executive director shall present his
1835 recommendation upon an application to the commission at the next
1836 meeting of the commission.

1837 (2) The commission may, after considering the recommendation
1838 of the executive director, issue to the applicant named, as a
1839 natural person, and to the licensed gaming establishment, as a
1840 business entity, under the name or style therein designated, a
1841 state gaming license, or may deny the same. The commission may
1842 limit the license or place such conditions thereon as it may deem
1843 necessary in the public interest. The commission may, if it
1844 considers necessary, issue a probationary license. No state gaming
1845 license may be assigned either in whole or in part.

1846 (3) After the issuance of the license, it shall continue in
1847 effect upon proper payment of the state license fees and any other
1848 fees, taxes and penalties, as required by law and the regulations
1849 of the commission, subject to the power of the commission to
1850 revoke, suspend, condition or limit licenses.

1851 (4) The commission may further limit or place such
1852 conditions as it may deem necessary in the public interest upon
1853 any registration, finding of suitability or approval for which
1854 application has been made.

1855 (5) After the executive director has made a recommendation
1856 for denial of an application, the commission, after considering
1857 the recommendation of the executive director, may:

1858 (a) Deny the application;



1859 (b) Remand the matter to the executive director for
1860 such further investigation and reconsideration as the commission
1861 may order; or

1862 (c) By unanimous vote of the members present, grant the
1863 application for a license, registration, finding of suitability or
1864 approval.

1865 (6) If the commission is not satisfied that an applicant
1866 recommended by the executive director is qualified to be licensed
1867 under this chapter, the commission may cause to be made such
1868 investigation into and conduct such hearings concerning the
1869 qualifications of the applicant in accordance with its regulations
1870 as it may deem necessary.

1871 (7) If the commission desires further investigation be made
1872 or desires to conduct any hearings, it shall, within thirty (30)
1873 days after presentation of the recommendation of the executive
1874 director, so notify the applicant and set a date for hearing.
1875 Final action by the commission must be taken within one hundred
1876 twenty (120) days after the recommendation of the executive
1877 director has been presented to the commission. Failure of the
1878 commission to take action within one hundred twenty (120) days
1879 shall be deemed to constitute approval of the applicant by the
1880 commission, and a license must be issued forthwith upon compliance
1881 by the applicant.

1882 (8) The commission has full and absolute power and authority
1883 to deny any application for any cause it deems reasonable. If an



1884 application is denied, the commission shall prepare and file its
1885 written decision upon which its order denying the application is
1886 based.

1887 **SECTION 14.** Section 75-76-89, Mississippi Code of 1972, is
1888 brought forward as follows:

1889 75-76-89. (1) Except as otherwise provided in subsection
1890 (3) of this section, all licenses issued to the same person,
1891 including a wholly owned subsidiary of that person, for the
1892 operation of any game, including a sports pool or race book, which
1893 authorize gaming at the same establishment must be merged into a
1894 single gaming license. A gaming license may not be issued to any
1895 person if the issuance would result in more than one licensed
1896 operation at a single establishment, whether or not the profits or
1897 revenue from gaming are shared between the licensed operations.

1898 (2) A person who has been issued a gaming license may
1899 establish a sports pool or race book on the premises of the
1900 establishment at which he conducts a gaming operation only after
1901 obtaining permission from the executive director.

1902 **SECTION 15.** Section 75-76-203, Mississippi Code of 1972, is
1903 brought forward as follows:

1904 75-76-203. In order to be eligible to receive a state gaming
1905 license, a corporation shall:

1906 (a) Be incorporated:

1907 (i) In the State of Mississippi, although such
1908 corporation may be a wholly or partly owned subsidiary of a



1909 corporation which is chartered in another state of the United
1910 States; or

1911 (ii) In another state of the United States, if all
1912 persons having any direct or indirect interest of any nature in
1913 such corporation are licensed as required by this chapter and any
1914 applicable regulations of the commission;

1915 (b) Maintain an office of the corporation on the
1916 licensed premises;

1917 (c) Comply with all of the requirements of the laws of
1918 the State of Mississippi pertaining to corporations; and

1919 (d) Maintain a ledger in the principal office of the
1920 corporation in Mississippi, which shall:

1921 (i) At all times reflect the ownership of every
1922 class of security issued by the corporation; and

1923 (ii) Be available for inspection by the commission
1924 or the executive director or his employees at all reasonable times
1925 without notice.

1926 **SECTION 16.** Section 19-3-79, Mississippi Code of 1972, is
1927 amended as follows:

1928 19-3-79. (1) Any person, corporation or other legal entity
1929 required to obtain a state gaming license to conduct legal gaming
1930 aboard a cruise vessel or vessel, as defined in Section 27-109-1,
1931 as prescribed by the Mississippi Gaming Control Act shall, before
1932 applying for such license, provide the Mississippi Gaming
1933 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.

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

(3) If a petition signed by twenty percent (20%) or fifteen hundred (1500), whichever is less, of the registered voters of a county in which a notice of intent to apply for a gaming license is published is filed within thirty (30) days of the date of the last publication with the circuit clerk of the applicable county, the board of supervisors of such county shall authorize the circuit clerk to hold an election on the proposition of allowing



1959 legal gaming to be conducted aboard cruise vessels or vessels, as
1960 the case may be, in the county on the date upon which such an
1961 election may be conducted under subsection (7). The referendum
1962 shall be advertised, held, conducted and the result thereof
1963 canvassed in the manner provided by law for advertising, holding
1964 and canvassing county elections.

1965 (4) At such election, all qualified electors of such county
1966 may vote. The ballots used at such election shall have printed
1967 thereon a brief statement of the purpose of the election and the
1968 words "FOR LEGAL GAMING ABOARD CRUISE VESSELS (OR VESSELS) IN THE
1969 COUNTY AS PRESCRIBED BY LAW" and "AGAINST LEGAL GAMING ABOARD
1970 CRUISE VESSELS (OR VESSELS) IN THE COUNTY AS PRESCRIBED BY LAW."
1971 The voter shall vote by placing a cross (x) or check (✓) mark
1972 opposite his choice on the proposition. If a majority of the
1973 qualified electors who vote in such election shall vote in favor
1974 of allowing legal gaming to be conducted aboard cruise vessels or
1975 vessels, as the case may be, then legal gaming may henceforth be
1976 conducted aboard cruise vessels or vessels, as the case may be, in
1977 the county. If less than a majority of the qualified electors who
1978 vote in such election shall vote in favor of allowing legal gaming
1979 to be conducted aboard cruise vessels or vessels, as the case may
1980 be, in the county, then gaming aboard cruise vessels or vessels,
1981 as the case may be, shall be prohibited in the county until such
1982 time as a subsequent election, held according to the restrictions
1983 specified in subsection (7), may authorize such legal gaming.



1984 (5) In any county in which no petition is timely filed after
1985 a notice of intent to apply for a gaming license is published, or
1986 in which an election is held on the proposition of allowing legal
1987 gaming to be conducted aboard cruise vessels or vessels, as the
1988 case may be, in the county and a majority of the qualified
1989 electors who vote in such election vote in favor of allowing legal
1990 gaming to be conducted aboard cruise vessels or vessels, as the
1991 case may be, in the county, no election shall thereafter be held
1992 in that county pursuant to this section on the proposition of
1993 allowing legal gaming to be conducted aboard cruise vessels or
1994 vessels, as the case may be, in that county.

1995 (6) Notwithstanding any provision of this section or
1996 Sections 97-33-1, 97-33-7, 97-33-17, 97-33-25 and 97-33-27 to the
1997 contrary, if an election is held pursuant to this section which
1998 causes the conducting of gaming aboard cruise vessels to be
1999 prohibited in any county in which one or more cruise vessels were
2000 operating out of a port in the county on August 28, 1990, the
2001 prohibition on the conducting of gaming aboard cruise vessels in
2002 that county shall not apply to the conducting of legal gaming
2003 aboard any of those cruise vessels which were still operating out
2004 of a port in that county at the time of the election.

2005 (7) If an election has been held on the issue of allowing
2006 legal gaming to be conducted aboard cruise vessels or vessels, as
2007 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 17. 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



2033 lost and paid or delivered, or any part thereof, from the person
2034 knowingly receiving the same, with costs. However, this section
2035 shall not apply to betting, gaming or wagering:

2036 (a) On a cruise vessel as defined in Section 27-109-1
2037 whenever such vessel is in the waters within the State of
2038 Mississippi, which lie adjacent to the State of Mississippi south
2039 of the three (3) most southern counties in the State of
2040 Mississippi, including the Mississippi Sound, St. Louis Bay,
2041 Biloxi Bay and Pascagoula Bay;

2042 (b) In a structure located in whole or in part on shore
2043 in any of the three (3) most southern counties in the State of
2044 Mississippi in which the registered voters of the county have
2045 voted to allow such betting, gaming or wagering on cruise vessels
2046 as provided in Section 19-3-79, if:

2047 (i) The structure is owned, leased or controlled
2048 by a person possessing a gaming license, as defined in Section
2049 75-76-5, to conduct legal gaming on a cruise vessel under
2050 paragraph (a) of this section;

2051 (ii) The part of the structure in which licensed
2052 gaming activities are conducted is located entirely in an area
2053 which is located no more than eight hundred (800) feet from the
2054 mean high-water line (as defined in Section 29-15-1) of the waters
2055 within the State of Mississippi, which lie adjacent to the State
2056 of Mississippi south of the three (3) most southern counties in
2057 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;

(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 18. Section 97-33-1, Mississippi Code of 1972, is amended as follows:



2082 97-33-1. Except as otherwise provided in Section 97-33-8, if
2083 any person shall encourage, promote or play at any game, play or
2084 amusement, other than a fight or fighting match between dogs, for
2085 money or other valuable thing, or shall wager or bet, promote or
2086 encourage the wagering or betting of any money or other valuable
2087 things, upon any game, play, amusement, cockfight, Indian ball
2088 play or duel, other than a fight or fighting match between dogs,
2089 or upon the result of any election, event or contingency whatever,
2090 upon conviction thereof, he shall be fined in a sum not more than
2091 Five Hundred Dollars (\$500.00); and, unless such fine and costs be
2092 immediately paid, shall be imprisoned for any period not more than
2093 ninety (90) days. However, this section shall not apply to
2094 betting, gaming or wagering:

2095 (a) On a cruise vessel as defined in Section 27-109-1
2096 whenever such vessel is in the waters within the State of
2097 Mississippi, which lie adjacent to the State of Mississippi south
2098 of the three (3) most southern counties in the State of
2099 Mississippi, including the Mississippi Sound, St. Louis Bay,
2100 Biloxi Bay and Pascagoula Bay, and in which the registered voters
2101 of the county in which the port is located have not voted to
2102 prohibit such betting, gaming or wagering on cruise vessels as
2103 provided in Section 19-3-79;

2104 (b) In a structure located, in whole or in part, on
2105 shore in any of the three (3) most southern counties in the State
2106 of Mississippi in which the registered voters of the county have



2107 voted to allow such betting, gaming or wagering on cruise vessels
2108 as provided in Section 19-3-79, if:

2109 (i) The structure is owned, leased or controlled
2110 by a person possessing a gaming license, as defined in Section
2111 75-76-5, to conduct legal gaming on a cruise vessel under
2112 paragraph (a) of this section;

2113 (ii) The part of the structure in which licensed
2114 gaming activities are conducted is located entirely in an area
2115 which is located no more than eight hundred (800) feet from the
2116 mean high-water line (as defined in Section 29-15-1) of the waters
2117 within the State of Mississippi, which lie adjacent to the State
2118 of Mississippi south of the three (3) most southern counties in
2119 the State of Mississippi, including the Mississippi Sound, St.
2120 Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to
2121 Harrison County only, no farther north than the southern boundary
2122 of the right-of-way for U.S. Highway 90, whichever is greater; and

2123 (iii) In the case of a structure that is located
2124 in whole or part on shore, the part of the structure in which
2125 licensed gaming activities are conducted shall lie adjacent to
2126 state waters south of the three (3) most southern counties in the
2127 State of Mississippi, including the Mississippi Sound, St. Louis
2128 Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the
2129 structure is located consists of a parcel of real property,
2130 easements and rights-of-way for public streets and highways shall
2131 not be construed to interrupt the contiguous nature of the parcel,



2132 nor shall the footage contained within the easements and
2133 rights-of-way be counted in the calculation of the distances
2134 specified in subparagraph (ii);

2135 (c) On a vessel as defined in Section 27-109-1 whenever
2136 such vessel is on the Mississippi River or navigable waters within
2137 any county bordering on the Mississippi River, and in which the
2138 registered voters of the county in which the port is located have
2139 not voted to prohibit such betting, gaming or wagering on vessels
2140 as provided in Section 19-3-79;

2141 (d) In a licensed gaming establishment that is part of
2142 a project as defined in Section 75-76-5; or

2143 (* * *e) That is legal under the laws of the State of
2144 Mississippi.

2145 **SECTION 19.** Section 97-33-7, Mississippi Code of 1972, is
2146 amended as follows:

2147 97-33-7. (1) Except as otherwise provided in Section
2148 97-33-8, it shall be unlawful for any person or persons, firm,
2149 copartnership or corporation to have in possession, own, control,
2150 display, or operate any cane rack, knife rack, artful dodger,
2151 punch board, roll down, merchandise wheel, slot machine, pinball
2152 machine, or similar device or devices. Provided, however, that
2153 this section shall not be so construed as to make unlawful the
2154 ownership, possession, control, display or operation of any
2155 antique coin machine as defined in Section 27-27-12, or any music
2156 machine or bona fide automatic vending machine where the purchaser



2157 receives exactly the same quantity of merchandise on each
2158 operation of said machine. Any slot machine other than an antique
2159 coin machine as defined in Section 27-27-12 which delivers, or is
2160 so constructed as that by operation thereof it will deliver to the
2161 operator thereof anything of value in varying quantities, in
2162 addition to the merchandise received, and any slot machine other
2163 than an antique coin machine as defined in Section 27-27-12 that
2164 is constructed in such manner as that slugs, tokens, coins or
2165 similar devices are, or may be, used and delivered to the operator
2166 thereof in addition to merchandise of any sort contained in such
2167 machine, is hereby declared to be a gambling device, and shall be
2168 deemed unlawful under the provisions of this section. Provided,
2169 however, that pinball machines which do not return to the operator
2170 or player thereof anything but free additional games or plays
2171 shall not be deemed to be gambling devices, and neither this
2172 section nor any other law shall be construed to prohibit same.

2173 (2) No property right shall exist in any person, natural or
2174 artificial, or be vested in such person, in any or all of the
2175 devices described herein that are not exempted from the provisions
2176 of this section; and all such devices are hereby declared to be at
2177 all times subject to confiscation and destruction, and their
2178 possession shall be unlawful, except when in the possession of
2179 officers carrying out the provisions of this section. It shall be
2180 the duty of all law enforcing officers to seize and immediately
2181 destroy all such machines and devices.



2182 (3) A first violation of the provisions of this section
2183 shall be deemed a misdemeanor, and the party offending shall, upon
2184 conviction, be fined in any sum not exceeding Five Hundred Dollars
2185 (\$500.00), or imprisoned not exceeding three (3) months, or both,
2186 in the discretion of the court. In the event of a second
2187 conviction for a violation of any of the provisions of this
2188 section, the party offending shall be subject to a sentence of not
2189 less than six (6) months in the county jail, nor more than two (2)
2190 years in the State Penitentiary, in the discretion of the trial
2191 court.

2192 (4) Notwithstanding any provision of this section to the
2193 contrary, it shall not be unlawful to operate any equipment or
2194 device described in subsection (1) of this section or any gaming,
2195 gambling or similar device or devices by whatever name called
2196 while:

2197 (a) On a cruise vessel as defined in Section 27-109-1
2198 whenever such vessel is in the waters within the State of
2199 Mississippi, which lie adjacent to the State of Mississippi south
2200 of the three (3) most southern counties in the State of
2201 Mississippi, including the Mississippi Sound, St. Louis Bay,
2202 Biloxi Bay and Pascagoula Bay, and in which the registered voters
2203 of the county in which the port is located have not voted to
2204 prohibit such betting, gaming or wagering on cruise vessels as
2205 provided in Section 19-3-79;



2206 (b) In a structure located, in whole or in part, on
2207 shore in any of the three (3) most southern counties in the State
2208 of Mississippi in which the registered voters of the county have
2209 voted to allow such betting, gaming or wagering on cruise vessels
2210 as provided in Section 19-3-79, if:

2211 (i) The structure is owned, leased or controlled
2212 by a person possessing a gaming license, as defined in Section
2213 75-76-5, to conduct legal gaming on a cruise vessel under
2214 paragraph (a) of this subsection;

2215 (ii) The part of the structure in which licensed
2216 gaming activities are conducted is located entirely in an area
2217 which is located no more than eight hundred (800) feet from the
2218 mean high-water line (as defined in Section 29-15-1) of the waters
2219 within the State of Mississippi, which lie adjacent to the State
2220 of Mississippi south of the three (3) most southern counties in
2221 the State of Mississippi, including the Mississippi Sound, St.
2222 Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to
2223 Harrison County only, no farther north than the southern boundary
2224 of the right-of-way for U.S. Highway 90, whichever is greater; and

2225 (iii) In the case of a structure that is located
2226 in whole or part on shore, the part of the structure in which
2227 licensed gaming activities are conducted shall lie adjacent to
2228 state waters south of the three (3) most southern counties in the
2229 State of Mississippi, including the Mississippi Sound, St. Louis
2230 Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the



2231 structure is located consists of a parcel of real property,
2232 easements and rights-of-way for public streets and highways shall
2233 not be construed to interrupt the contiguous nature of the parcel,
2234 nor shall the footage contained within the easements and
2235 rights-of-way be counted in the calculation of the distances
2236 specified in subparagraph (ii);

2237 (c) On a vessel as defined in Section 27-109-1 whenever
2238 such vessel is on the Mississippi River or navigable waters within
2239 any county bordering on the Mississippi River, and in which the
2240 registered voters of the county in which the port is located have
2241 not voted to prohibit such betting, gaming or wagering on vessels
2242 as provided in Section 19-3-79;

2243 (d) In a licensed gaming establishment that is part of
2244 a project as defined in Section 75-76-5; or

2245 (* * *e) That is legal under the laws of the State of
2246 Mississippi.

2247 (5) Notwithstanding any provision of this section to the
2248 contrary, it shall not be unlawful (a) to own, possess, repair or
2249 control any gambling device, machine or equipment in a licensed
2250 gaming establishment or on the business premises appurtenant to
2251 any such licensed gaming establishment during any period of time
2252 in which such licensed gaming establishment is being constructed,
2253 repaired, maintained or operated in this state; (b) to install any
2254 gambling device, machine or equipment in any licensed gaming
2255 establishment; (c) to possess or control any gambling device,



2256 machine or equipment during the process of procuring or
2257 transporting such device, machine or equipment for installation on
2258 any such licensed gaming establishment; or (d) to store in a
2259 warehouse or other storage facility any gambling device, machine,
2260 equipment, or part thereof, regardless of whether the county or
2261 municipality in which the warehouse or storage facility is located
2262 has approved gaming aboard cruise vessels or vessels, provided
2263 that such device, machine or equipment is operated only in a
2264 county or municipality that has approved gaming aboard cruise
2265 vessels or vessels. Any gambling device, machine or equipment
2266 that is owned, possessed, controlled, installed, procured,
2267 repaired, transported or stored in accordance with this subsection
2268 shall not be subject to confiscation, seizure or destruction, and
2269 any person, firm, partnership or corporation which owns,
2270 possesses, controls, installs, procures, repairs, transports or
2271 stores any gambling device, machine or equipment in accordance
2272 with this subsection shall not be subject to any prosecution or
2273 penalty under this section. Any person constructing or repairing
2274 such cruise vessels or vessels within a municipality shall comply
2275 with all municipal ordinances protecting the general health or
2276 safety of the residents of the municipality.

2277 **SECTION 20.** Section 97-33-17, Mississippi Code of 1972, is
2278 amended as follows:

2279 97-33-17. (1) All monies exhibited for the purpose of
2280 betting or alluring persons to bet at any game, and all monies



2281 staked or betted, shall be liable to seizure by any sheriff,
2282 constable, or police officer, together with all the appliances
2283 used or kept for use in gambling, or by any other person; and all
2284 the monies so seized shall be accounted for by the person making
2285 the seizure, and all appliances seized shall be destroyed;
2286 provided, however, this section shall not apply to betting, gaming
2287 or wagering on:

2288 (a) A cruise vessel as defined in Section 27-109-1
2289 whenever such vessel is in the waters within the State of
2290 Mississippi, which lie adjacent to the State of Mississippi south
2291 of the three (3) most southern counties in the State of
2292 Mississippi, including the Mississippi Sound, St. Louis Bay,
2293 Biloxi Bay and Pascagoula Bay, and in which the registered voters
2294 of the county in which the port is located have not voted to
2295 prohibit such betting, gaming or wagering on cruise vessels as
2296 provided in Section 19-3-79;

2297 (b) In a structure located in whole or in part on shore
2298 in any of the three (3) most southern counties in the State of
2299 Mississippi in which the registered voters of the county have
2300 voted to allow such betting, gaming or wagering on cruise vessels
2301 as provided in Section 19-3-79, if:

2302 (i) The structure is owned, leased or controlled
2303 by a person possessing a gaming license, as defined in Section
2304 75-76-5, to conduct legal gaming on a cruise vessel under
2305 paragraph (a) of this subsection;



2306 (ii) The part of the structure in which licensed
2307 gaming activities are conducted is located entirely in an area
2308 which is located no more than eight hundred (800) feet from the
2309 mean high-water line (as defined in Section 29-15-1) of the waters
2310 within the State of Mississippi, which lie adjacent to the State
2311 of Mississippi south of the three (3) most southern counties in
2312 the State of Mississippi, including the Mississippi Sound, St.
2313 Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to
2314 Harrison County only, no farther north than the southern boundary
2315 of the right-of-way for U.S. Highway 90, whichever is greater; and

2316 (iii) In the case of a structure that is located
2317 in whole or part on shore, the part of the structure in which
2318 licensed gaming activities are conducted shall lie adjacent to
2319 state waters south of the three (3) most southern counties in the
2320 State of Mississippi, including the Mississippi Sound, St. Louis
2321 Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the
2322 structure is located consists of a parcel of real property,
2323 easements and rights-of-way for public streets and highways shall
2324 not be construed to interrupt the contiguous nature of the parcel,
2325 nor shall the footage contained within the easements and
2326 rights-of-way be counted in the calculation of the distances
2327 specified in subparagraph (ii) * * *;

2328 (c) A vessel as defined in Section 27-109-1 whenever
2329 such vessel is on the Mississippi River or navigable waters within
2330 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.

(2) Nothing in this section shall apply to any gambling 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 21. 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,



2356 Biloxi Bay and Pascagoula Bay, and in which the registered voters
2357 of the county in which the port is located have not voted to
2358 prohibit such betting, gaming or wagering on cruise vessels as
2359 provided in Section 19-3-79;

2360 (b) In a structure located in whole or in part on shore
2361 in any of the three (3) most southern counties in the State of
2362 Mississippi in which the registered voters of the county have
2363 voted to allow such betting, gaming or wagering on cruise vessels
2364 as provided in Section 19-3-79, if:

2365 (i) The structure is owned, leased or controlled
2366 by a person possessing a gaming license, as defined in Section
2367 75-76-5, to conduct legal gaming on a cruise vessel under
2368 paragraph (a) of this section;

2369 (ii) The part of the structure in which licensed
2370 gaming activities are conducted is located entirely in an area
2371 which is located no more than eight hundred (800) feet from the
2372 mean high-water line (as defined in Section 29-15-1) of the waters
2373 within the State of Mississippi, which lie adjacent to the State
2374 of Mississippi south of the three (3) most southern counties in
2375 the State of Mississippi, including the Mississippi Sound, St.
2376 Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to
2377 Harrison County only, no farther north than the southern boundary
2378 of the right-of-way for U.S. Highway 90, whichever is greater; and

2379 (iii) In the case of a structure that is located
2380 in whole or part on shore, the part of the structure in which



2381 licensed gaming activities are conducted shall lie adjacent to
2382 state waters south of the three (3) most southern counties in the
2383 State of Mississippi, including the Mississippi Sound, St. Louis
2384 Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the
2385 structure is located consists of a parcel of real property,
2386 easements and rights-of-way for public streets and highways shall
2387 not be construed to interrupt the contiguous nature of the parcel,
2388 nor shall the footage contained within the easements and
2389 rights-of-way be counted in the calculation of the distances
2390 specified in subparagraph (ii) * * *;

2391 (c) On a vessel as defined in Section 27-109-1 whenever
2392 such vessel is on the Mississippi River or navigable waters within
2393 any county bordering on the Mississippi River, and in which the
2394 registered voters of the county in which the port is located have
2395 not voted to prohibit such betting, gaming or wagering on vessels
2396 as provided in Section 19-3-79;

2397 (d) In a licensed gaming establishment that is part of
2398 a project as defined in Section 75-76-5; or

2399 (* * *e) That is legal under the laws of the State of
2400 Mississippi.

2401 **SECTION 22.** Section 97-33-27, Mississippi Code of 1972, is
2402 amended as follows:

2403 97-33-27. If any person shall bet on a horse race or a yacht
2404 race or on a shooting match, he shall be fined not more than Five
2405 Hundred Dollars (\$500.00), and, unless the fine and costs be



2406 immediately paid, he shall be imprisoned in the county jail not
2407 more than ninety (90) days; provided, however, this section shall
2408 not apply to betting, gaming or wagering:

2409 (a) On a cruise vessel as defined in Section 27-109-1
2410 whenever such vessel is in the waters within the State of
2411 Mississippi, which lie adjacent to the State of Mississippi south
2412 of the three (3) most southern counties in the State of
2413 Mississippi, including the Mississippi Sound, St. Louis Bay,
2414 Biloxi Bay and Pascagoula Bay, and in which the registered voters
2415 of the county in which the port is located have not voted to
2416 prohibit such betting, gaming or wagering on cruise vessels as
2417 provided in Section 19-3-79;

2418 (b) In a structure located in whole or in part on shore
2419 in any of the three (3) most southern counties in the State of
2420 Mississippi in which the registered voters of the county have
2421 voted to allow such betting, gaming or wagering on cruise vessels
2422 as provided in Section 19-3-79, if:

2423 (i) The structure is owned, leased or controlled
2424 by a person possessing a gaming license, as defined in Section
2425 75-76-5, to conduct legal gaming on a cruise vessel under
2426 paragraph (a) of this section;

2427 (ii) The part of the structure in which licensed
2428 gaming activities are conducted is located entirely in an area
2429 which is located no more than eight hundred (800) feet from the
2430 mean high-water line (as defined in Section 29-15-1) of the waters



2431 within the State of Mississippi, which lie adjacent to the State
2432 of Mississippi south of the three (3) most southern counties in
2433 the State of Mississippi, including the Mississippi Sound, St.
2434 Louis Bay, Biloxi Bay and Pascagoula Bay, or, with regard to
2435 Harrison County only, no farther north than the southern boundary
2436 of the right-of-way for U.S. Highway 90, whichever is greater; and

2437 (iii) In the case of a structure that is located
2438 in whole or part on shore, the part of the structure in which
2439 licensed gaming activities are conducted shall lie adjacent to
2440 state waters south of the three (3) most southern counties in the
2441 State of Mississippi, including the Mississippi Sound, St. Louis
2442 Bay, Biloxi Bay and Pascagoula Bay. When the site upon which the
2443 structure is located consists of a parcel of real property,
2444 easements and rights-of-way for public streets and highways shall
2445 not be construed to interrupt the contiguous nature of the parcel,
2446 nor shall the footage contained within the easements and
2447 rights-of-way be counted in the calculation of the distances
2448 specified in subparagraph (ii) * * *;

2449 (c) On a vessel as defined in Section 27-109-1 whenever
2450 such vessel is on the Mississippi River or navigable waters within
2451 any county bordering on the Mississippi River, and in which the
2452 registered voters of the county in which the port is located have
2453 not voted to prohibit such betting, gaming or wagering on vessels
2454 as provided in Section 19-3-79;



2455 (d) In a licensed gaming establishment that is part of
2456 a project as defined in Section 75-76-5; or

2457 (* * *e) That is legal under the laws of the State of
2458 Mississippi.

2459 **SECTION 23.** Section 27-109-1, Mississippi Code of 1972, is
2460 brought forward as follows:

2461 27-109-1. (1) The provisions of this chapter shall be
2462 administered by the State Tax Commission, which shall administer
2463 them for the protection of the public and in the public interest
2464 in accordance with the policy of this state.

2465 (2) (a) The operator of any cruise vessel or vessel
2466 operating within the territorial jurisdiction of the State of
2467 Mississippi shall be required to apply for and obtain a privilege
2468 license from the State Tax Commission.

2469 (b) For purposes of this chapter, the operator of any
2470 cruise vessel or vessel shall be identified as any owner or lessee
2471 which is vested with the authority and responsibility to manage
2472 daily operations of any such cruise vessel or vessel.

2473 (c) (i) For purposes of this chapter, the term "cruise
2474 vessel" shall mean a vessel which complies with all United States
2475 Coast Guard regulations, having a minimum overall length of one
2476 hundred fifty (150) feet and a minimum draft of six (6) feet and
2477 which is certified to carry at least two hundred (200) passengers;
2478 and the term "vessel" shall mean a vessel having a minimum overall
2479 length of one hundred fifty (150) feet. The term "vessel" shall



2480 also mean a "cruise vessel" as referred to in Section 27-109-11.
2481 For the purposes of a "vessel" as that term is defined in this
2482 section, "navigable waters" means any rivers, creeks, bayous or
2483 other bodies of water within any county in this state bordering on
2484 the Mississippi River that are used or susceptible of being used
2485 as an artery of commerce and which either in their natural or
2486 improved condition are used or suitable for use as an artery of
2487 commerce or are used for the docking or mooring of a vessel,
2488 notwithstanding interruptions between the navigable parts of such
2489 rivers, creeks, bayous or other bodies of water by falls,
2490 shallows, or rapids compelling land carriage. The term "cruise
2491 vessel" or "vessel" also includes a structure as described in
2492 Section 97-33-1(b).

2493 (ii) For purposes of this subparagraph, the
2494 definitions of the words "person" and "gaming license" shall have
2495 the meanings ascribed to those words and terms in Section 75-76-5.
2496 After July 1, 2005, any person possessing a valid gaming license
2497 to conduct legal gaming on a cruise vessel or vessel may construct
2498 permanent structures upon which to place the vessel or cruise
2499 vessel where the licensee has received approval to offer legal
2500 gaming. Such permanent structures shall be included within the
2501 meanings of the terms "cruise vessel" and "vessel" under
2502 subparagraph (i). In the event that such a gaming licensee
2503 constructs permanent structures under this subparagraph, the
2504 requirement that a cruise vessel have a minimum draft of six (6)



2505 feet shall not apply. This subparagraph shall not authorize any
2506 form of inland gaming or the conducting of legal gaming on a
2507 vessel or cruise vessel which is not on, in or above water, as
2508 contemplated under subparagraph (i) and Section 97-33-1.

2509 (3) The commission and its agents may:

2510 (a) Inspect and examine all premises on the cruise
2511 vessel.

2512 (b) Inspect all equipment and supplies in, upon or
2513 about such premises.

2514 (c) Summarily seize and remove from such premises and
2515 impound any equipment or supplies for the purpose of examination
2516 and inspection.

2517 (d) Demand access to and inspect, examine, photocopy
2518 and audit all papers, books and records of applicants and
2519 licensees, on their premises, or elsewhere as practicable, and in
2520 the presence of the licensee or his agent, respecting all matters
2521 affecting the enforcement of the policy or any of the provisions
2522 of this chapter.

2523 (4) For the purpose of conducting audits after the cessation
2524 of operations by a licensee, the former licensee shall furnish,
2525 upon demand of an agent of the commission, books, papers and
2526 records as necessary to conduct the audits. The former licensee
2527 shall maintain all books, papers and records necessary for audits
2528 for a period of one (1) year after the date of the surrender or
2529 revocation of his privilege license. If the former licensee seeks



2530 judicial review of a deficiency determination or files a petition
2531 for a redetermination, he must maintain all books, papers and
2532 records until a final order is entered on the determination.

2533 (5) The commission may investigate, for the purpose of
2534 prosecution, any suspected criminal violation of the provisions of
2535 this chapter. For the purpose of the administration and
2536 enforcement of this chapter, the commission and the executive,
2537 supervisory and investigative personnel of the commission have the
2538 powers of a peace officer of this state.

2539 (6) The commission, or any of its members, has full power
2540 and authority to issue subpoenas and compel the attendance of
2541 witnesses at any place within this state, to administer oaths and
2542 to require testimony under oath. Any process or notice may be
2543 served in the manner provided for service of process and notices
2544 in civil actions. The commission may pay such transportation and
2545 other expense of witnesses as it may deem reasonable and proper.
2546 Any person making false oath in any matter before the commission
2547 is guilty of perjury. The commission, or any member thereof, may
2548 appoint hearing examiners who may administer oaths and receive
2549 evidence and testimony under oath.

2550 **SECTION 24.** Section 95-3-25, Mississippi Code of 1972, is
2551 brought forward as follows:

2552 95-3-25. Any building, club, vessel, boat, place or room,
2553 wherein is kept or exhibited any game or gaming table, commonly
2554 called A.B.C. or E.O. roulette, or rowley-powley, or rouquetroir,



2555 roredo, keno, monte, or any faro-bank, dice, or other game, gaming
2556 table, or bank of the same or like kind, or any other kind or
2557 description of gambling device under any other name whatever, and
2558 any such place where information is furnished for the purpose of
2559 making and settling bets or wagers on any horse race, prize fight,
2560 or on the outcome of any like event, or where bets or wagers are
2561 arranged for, made or settled, shall be deemed to be a common
2562 nuisance and may be abated by writ of injunction, issued out of a
2563 court of equity upon a bill filed in the name of the state by the
2564 Attorney General, or any district or county attorney, whose duty
2565 requires him to prosecute criminal cases on behalf of the state in
2566 the county where the nuisance is maintained, or by any citizen or
2567 citizens of such county, such bill to be filed in the county in
2568 which the nuisance exists. And all rules of evidence and of
2569 practice and procedure that pertain to courts of equity generally
2570 in this state may be invoked and applied in any injunction
2571 procedure hereunder. The provisions of this section shall not
2572 apply to any form of gaming or gambling that is legal under the
2573 laws of the State of Mississippi or to a licensed gaming
2574 establishment and shall not apply to any licensed gaming
2575 establishment having on its premises any gambling device, machine
2576 or equipment that is owned, possessed, controlled, installed,
2577 procured, repaired or transported in accordance with subsection
2578 (4) of Section 97-33-7.



2579 Upon the abatement of any such nuisance, any person found to
2580 be the owner, operator or exhibitor of any gambling device
2581 described in the first paragraph of this section may be required
2582 by the court to enter into a good and sufficient bond in such
2583 amount as may be deemed proper by the court, to be conditioned
2584 that the obligor therein will not violate any of the laws of
2585 Mississippi pertaining to gaming or gambling for a period of not
2586 to exceed two (2) years from the date thereof. The failure to
2587 make such bond shall be a contempt of court and for such contempt
2588 the person or party shall be confined in the county jail until
2589 such bond is made, but not longer than two (2) years. Said bond
2590 shall be approved by the clerk of the court where the proceedings
2591 were had and shall be filed as a part of the record of such case.

2592 **SECTION 25.** Section 67-1-5, Mississippi Code of 1972, is
2593 amended as follows:

2594 67-1-5. For the purposes of this article and unless
2595 otherwise required by the context:

2596 (a) "Alcoholic beverage" means any alcoholic liquid,
2597 including wines of more than five percent (5%) of alcohol by
2598 weight, capable of being consumed as a beverage by a human being,
2599 but shall not include light wine, light spirit product and beer,
2600 as defined in Section 67-3-3, Mississippi Code of 1972, but shall
2601 include native wines and native spirits. The words "alcoholic
2602 beverage" shall not include ethyl alcohol manufactured or
2603 distilled solely for fuel purposes or beer of an alcoholic content



2604 of more than eight percent (8%) by weight if the beer is legally
2605 manufactured in this state for sale in another state.

2606 (b) "Alcohol" means the product of distillation of any
2607 fermented liquid, whatever the origin thereof, and includes
2608 synthetic ethyl alcohol, but does not include denatured alcohol or
2609 wood alcohol.

2610 (c) "Distilled spirits" means any beverage containing
2611 more than six percent (6%) of alcohol by weight produced by
2612 distillation of fermented grain, starch, molasses or sugar,
2613 including dilutions and mixtures of these beverages.

2614 (d) "Wine" or "vinous liquor" means any product
2615 obtained from the alcoholic fermentation of the juice of sound,
2616 ripe grapes, fruits, honey or berries and made in accordance with
2617 the revenue laws of the United States.

2618 (e) "Person" means and includes any individual,
2619 partnership, corporation, association or other legal entity
2620 whatsoever.

2621 (f) "Manufacturer" means any person engaged in
2622 manufacturing, distilling, rectifying, blending or bottling any
2623 alcoholic beverage.

2624 (g) "Wholesaler" means any person, other than a
2625 manufacturer, engaged in distributing or selling any alcoholic
2626 beverage at wholesale for delivery within or without this state
2627 when such sale is for the purpose of resale by the purchaser.



2628 (h) "Retailer" means any person who sells, distributes,
2629 or offers for sale or distribution, any alcoholic beverage for use
2630 or consumption by the purchaser and not for resale.

2631 (i) "State Tax Commission," "commission" or
2632 "department" means the Department of Revenue of the State of
2633 Mississippi, which shall create a division in its organization to
2634 be known as the Alcoholic Beverage Control Division. Any
2635 reference to the commission or the department hereafter means the
2636 powers and duties of the Department of Revenue with reference to
2637 supervision of the Alcoholic Beverage Control Division.

2638 (j) "Division" means the Alcoholic Beverage Control
2639 Division of the Department of Revenue.

2640 (k) "Municipality" means any incorporated city or town
2641 of this state.

2642 (l) "Hotel" means an establishment within a
2643 municipality, or within a qualified resort area approved as such
2644 by the department, where, in consideration of payment, food and
2645 lodging are habitually furnished to travelers and wherein are
2646 located at least twenty (20) adequately furnished and completely
2647 separate sleeping rooms with adequate facilities that persons
2648 usually apply for and receive as overnight accommodations. Hotels
2649 in towns or cities of more than twenty-five thousand (25,000)
2650 population are similarly defined except that they must have fifty
2651 (50) or more sleeping rooms. Any such establishment described in
2652 this paragraph with less than fifty (50) beds shall operate one or



2653 more regular dining rooms designed to be constantly frequented by
2654 customers each day. When used in this article, the word "hotel"
2655 shall also be construed to include any establishment that meets
2656 the definition of "bed and breakfast inn" as provided in this
2657 section.

2658 (m) "Restaurant" means:

2659 (i) A place which is regularly and in a bona fide
2660 manner used and kept open for the serving of meals to guests for
2661 compensation, which has suitable seating facilities for guests,
2662 and which has suitable kitchen facilities connected therewith for
2663 cooking an assortment of foods and meals commonly ordered at
2664 various hours of the day; the service of such food as sandwiches
2665 and salads only shall not be deemed in compliance with this
2666 requirement. Except as otherwise provided in this paragraph, no
2667 place shall qualify as a restaurant under this article unless
2668 twenty-five percent (25%) or more of the revenue derived from such
2669 place shall be from the preparation, cooking and serving of meals
2670 and not from the sale of beverages, or unless the value of food
2671 given to and consumed by customers is equal to twenty-five percent
2672 (25%) or more of total revenue; or

2673 (ii) Any privately owned business located in a
2674 building in a historic district where the district is listed in
2675 the National Register of Historic Places, where the building has a
2676 total occupancy rating of not less than one thousand (1,000) and
2677 where the business regularly utilizes ten thousand (10,000) square



2678 feet or more in the building for live entertainment, including not
2679 only the stage, lobby or area where the audience sits and/or
2680 stands, but also any other portion of the building necessary for
2681 the operation of the business, including any kitchen area, bar
2682 area, storage area and office space, but excluding any area for
2683 parking. In addition to the other requirements of this
2684 subparagraph, the business must also serve food to guests for
2685 compensation within the building and derive the majority of its
2686 revenue from event-related fees, including, but not limited to,
2687 admission fees or ticket sales to live entertainment in the
2688 building, and from the rental of all or part of the facilities of
2689 the business in the building to another party for a specific event
2690 or function.

2691 (n) "Club" means an association or a corporation:

2692 (i) Organized or created under the laws of this
2693 state for a period of five (5) years prior to July 1, 1966;

2694 (ii) Organized not primarily for pecuniary profit
2695 but for the promotion of some common object other than the sale or
2696 consumption of alcoholic beverages;

2697 (iii) Maintained by its members through the
2698 payment of annual dues;

2699 (iv) Owning, hiring or leasing a building or space
2700 in a building of such extent and character as may be suitable and
2701 adequate for the reasonable and comfortable use and accommodation
2702 of its members and their guests;



2703 (v) The affairs and management of which are
2704 conducted by a board of directors, board of governors, executive
2705 committee, or similar governing body chosen by the members at a
2706 regular meeting held at some periodic interval; and

2707 (vi) No member, officer, agent or employee of
2708 which is paid, or directly or indirectly receives, in the form of
2709 a salary or other compensation any profit from the distribution or
2710 sale of alcoholic beverages to the club or to members or guests of
2711 the club beyond such salary or compensation as may be fixed and
2712 voted at a proper meeting by the board of directors or other
2713 governing body out of the general revenues of the club.

2714 The department may, in its discretion, waive the five-year
2715 provision of this paragraph. In order to qualify under this
2716 paragraph, a club must file with the department, at the time of
2717 its application for a license under this article, two (2) copies
2718 of a list of the names and residences of its members and similarly
2719 file, within ten (10) days after the election of any additional
2720 member, his name and address. Each club applying for a license
2721 shall also file with the department at the time of the application
2722 a copy of its articles of association, charter of incorporation,
2723 bylaws or other instruments governing the business and affairs
2724 thereof.

2725 (o) "Qualified resort area" means any area or locality
2726 outside of the limits of incorporated municipalities in this state
2727 commonly known and accepted as a place which regularly and



2728 customarily attracts tourists, vacationists and other transients
2729 because of its historical, scenic or recreational facilities or
2730 attractions, or because of other attributes which regularly and
2731 customarily appeal to and attract tourists, vacationists and other
2732 transients in substantial numbers; however, no area or locality
2733 shall so qualify as a resort area until it has been duly and
2734 properly approved as such by the department. The department may
2735 not approve an area as a qualified resort area after July 1, 2018,
2736 if any portion of such proposed area is located within two (2)
2737 miles of a convent or monastery that is located in a county
2738 traversed by Interstate 55 and U.S. Highway 98. A convent or
2739 monastery may waive such distance restrictions in favor of
2740 allowing approval by the department of an area as a qualified
2741 resort area. Such waiver shall be in written form from the owner,
2742 the governing body, or the appropriate officer of the convent or
2743 monastery having the authority to execute such a waiver, and the
2744 waiver shall be filed with and verified by the department before
2745 becoming effective.

2746 (i) The department may approve an area or locality
2747 outside of the limits of an incorporated municipality that is in
2748 the process of being developed as a qualified resort area if such
2749 area or locality, when developed, can reasonably be expected to
2750 meet the requisites of the definition of the term "qualified
2751 resort area." In such a case, the status of qualified resort area
2752 shall not take effect until completion of the development.



2753 (ii) The term includes any state park which is
2754 declared a resort area by the department; however, such
2755 declaration may only be initiated in a written request for resort
2756 area status made to the department by the Executive Director of
2757 the Department of Wildlife, Fisheries and Parks, and no permit for
2758 the sale of any alcoholic beverage, as defined in this article,
2759 except an on-premises retailer's permit, shall be issued for a
2760 hotel, restaurant or bed and breakfast inn in such park.

2761 (iii) The term includes:

2762 1. The clubhouses associated with the state
2763 park golf courses at the Lefleur's Bluff State Park, the John Kyle
2764 State Park, the Percy Quin State Park and the Hugh White State
2765 Park;

2766 2. The clubhouse and associated golf course,
2767 tennis courts and related facilities and swimming pool and related
2768 facilities where the golf course, tennis courts and related
2769 facilities and swimming pool and related facilities are adjacent
2770 to one or more planned residential developments and the golf
2771 course and all such developments collectively include at least
2772 seven hundred fifty (750) acres and at least four hundred (400)
2773 residential units;

2774 3. Any facility located on property that is a
2775 game reserve with restricted access that consists of at least
2776 three thousand (3,000) contiguous acres with no public roads and



2777 that offers as a service hunts for a fee to overnight guests of
2778 the facility;

2779 4. Any facility located on federal property
2780 surrounding a lake and designated as a recreational area by the
2781 United States Army Corps of Engineers that consists of at least
2782 one thousand five hundred (1,500) acres;

2783 5. Any facility that is located in a
2784 municipality that is bordered by the Pearl River, traversed by
2785 Mississippi Highway 25, adjacent to the boundaries of the Jackson
2786 International Airport and is located in a county which has voted
2787 against coming out from under the dry law; however, any such
2788 facility may only be located in areas designated by the governing
2789 authorities of such municipality;

2790 6. Any municipality with a population in
2791 excess of ten thousand (10,000) according to the latest federal
2792 decennial census that is located in a county that is bordered by
2793 the Pearl River and is not traversed by Interstate Highway 20,
2794 with a population in excess of forty-five thousand (45,000)
2795 according to the latest federal decennial census;

2796 7. The West Pearl Restaurant Tax District as
2797 defined in Chapter 912, Local and Private Laws of 2007;

2798 8. a. Land that is located in any county in
2799 which Mississippi Highway 43 and Mississippi Highway 25 intersect
2800 and:



2801 A. Owned by the Pearl River Valley
2802 Water Supply District, and/or

2803 B. Located within the Reservoir
2804 Community District, zoned commercial, east of Old Fannin Road,
2805 north of Regatta Drive, south of Spillway Road, west of Hugh Ward
2806 Boulevard and accessible by Old Fannin Road, Spillway Road, Spann
2807 Drive and/or Lake Vista Place, and/or

2808 C. Located within the Reservoir
2809 Community District, zoned commercial, west of Old Fannin Road,
2810 south of Spillway Road and extending to the boundary of the
2811 corporate limits of the City of Flowood, Mississippi;

2812 b. The board of supervisors of such
2813 county, with respect to B and C of item 8.a., may by resolution or
2814 other order:

2815 A. Specify the hours of operation
2816 of facilities that offer alcoholic beverages for sale,

2817 B. Specify the percentage of
2818 revenue that facilities that offer alcoholic beverages for sale
2819 must derive from the preparation, cooking and serving of meals and
2820 not from the sale of beverages, and

2821 C. Designate the areas in which
2822 facilities that offer alcoholic beverages for sale may be located;

2823 9. Any facility located on property that is a
2824 game reserve with restricted access that consists of at least
2825 eight hundred (800) contiguous acres with no public roads, that



2826 offers as a service hunts for a fee to overnight guests of the
2827 facility, and has accommodations for at least fifty (50) overnight
2828 guests;

2829 10. Any facility that:

2830 a. Consists of at least six thousand
2831 (6,000) square feet being heated and cooled along with an
2832 additional adjacent area that consists of at least two thousand
2833 two hundred (2,200) square feet regardless of whether heated and
2834 cooled,

2835 b. For a fee is used to host events such
2836 as weddings, reunions and conventions,

2837 c. Provides lodging accommodations
2838 regardless of whether part of the facility and/or located adjacent
2839 to or in close proximity to the facility, and

2840 d. Is located on property that consists
2841 of at least thirty (30) contiguous acres;

2842 11. Any facility and related property:

2843 a. Located on property that consists of
2844 at least one hundred twenty-five (125) contiguous acres and
2845 consisting of an eighteen-hole golf course, and/or located in a
2846 facility that consists of at least eight thousand (8,000) square
2847 feet being heated and cooled,

2848 b. Used for the purpose of providing
2849 meals and hosting events, and



2850 c. Used for the purpose of teaching
2851 culinary arts courses and/or turf management and grounds keeping
2852 courses, and/or outdoor recreation and leadership courses;
2853 12. Any facility and related property that:
2854 a. Consist of at least eight thousand
2855 (8,000) square feet being heated and cooled,
2856 b. For a fee is used to host events,
2857 c. Is used for the purpose of culinary
2858 arts courses, and/or live entertainment courses and art
2859 performances, and/or outdoor recreation and leadership courses;
2860 13. The clubhouse and associated golf course
2861 where the golf course is adjacent to one or more residential
2862 developments and the golf course and all such developments
2863 collectively include at least two hundred (200) acres and at least
2864 one hundred fifty (150) residential units and are located a. in a
2865 county that has voted against coming out from under the dry law;
2866 and b. outside of but in close proximity to a municipality in such
2867 county which has voted under Section 67-1-14, after January 1,
2868 2013, to come out from under the dry law;
2869 14. The clubhouse and associated
2870 eighteen-hole golf course located in a municipality traversed by
2871 Interstate Highway 55 and U.S. Highway 51 that has voted to come
2872 out from under the dry law;
2873 15. a. Land that is planned for mixed-use
2874 development and consists of at least two hundred (200) contiguous



2875 acres with one or more planned residential developments
2876 collectively planned to include at least two hundred (200)
2877 residential units when completed, and also including a facility
2878 that consists of at least four thousand (4,000) square feet that
2879 is not part of such land but is located adjacent to or in close
2880 proximity thereto, and which land is located:

2881 A. In a county that has voted to
2882 come out from under the dry law,

2883 B. Outside the corporate limits of
2884 any municipality in such county and adjacent to or in close
2885 proximity to a golf course located in a municipality in such
2886 county, and

2887 C. Within one (1) mile of a state
2888 institution of higher learning;

2889 b. The board of supervisors of such
2890 county may by resolution or other order:

2891 A. Specify the hours of operation
2892 of facilities that offer alcoholic beverages for sale,

2893 B. Specify the percentage of
2894 revenue that facilities that offer alcoholic beverages for sale
2895 must derive from the preparation, cooking and serving of meals and
2896 not from the sale of beverages, and

2897 C. Designate the areas in which
2898 facilities that offer alcoholic beverages for sale may be located;



2899 16. Any facility with a capacity of five
2900 hundred (500) people or more, to be used as a venue for private
2901 events, on a tract of land in the Southwest Quarter of Section 33,
2902 Township 2 South, Range 7 East, of a county where U.S. Highway 45
2903 and U.S. Highway 72 intersect and that has not voted to come out
2904 from under the dry law;

2905 17. One hundred five (105) contiguous acres,
2906 more or less, located in Hinds County, Mississippi, and in the
2907 City of Jackson, Mississippi, whereon are constructed a variety of
2908 buildings, improvements, grounds or objects for the purpose of
2909 holding events thereon to promote agricultural and industrial
2910 development in Mississippi;

2911 18. Land that is owned by a state institution
2912 of higher learning, land that is owned by an entity that is bound
2913 by an affiliation agreement with a state institution of higher
2914 learning, or land that is owned by one or more other entities so
2915 long as such other entities are solely owned, either directly or
2916 through additional entities, by an institution of higher learning
2917 and/or one or more entities bound by affiliation agreements with
2918 such institution, and:

2919 a. Located entirely within a county that
2920 has elected by majority vote not to permit the transportation,
2921 storage, sale, distribution, receipt and/or manufacture of light
2922 wine and beer pursuant to Section 67-3-7; and



2923 b. A. Located adjacent to but outside
2924 the incorporated limits of a municipality that has elected by
2925 majority vote to permit the sale, receipt, storage and
2926 transportation of light wine and beer pursuant to Section 67-3-9;
2927 or

2928 B. Located in an area bounded on
2929 the north by College View Drive, on the east by Mississippi
2930 Highway 12 East, on the south by Mississippi Highway 12 East, on
2931 the west by Mill Street, on the north by Russell Street, then on
2932 the west by Colonel Muldrow Avenue, on the north by University
2933 Drive, on the west by Adkerson Way within a municipality through
2934 which run Mississippi Highway 25, Mississippi Highway 12 and U.S.
2935 Highway 82.

2936 If any portion of the land described in this item 18 has been
2937 declared a qualified resort area by the department before July 1,
2938 2020, then that qualified resort area shall be incorporated into
2939 the qualified resort area created by this item 18;

2940 19. Any facility and related property:

2941 a. Used as a flea market or similar
2942 venue during a weekend (Saturday and Sunday) immediately preceding
2943 the first Monday of a month and having an annual average of at
2944 least one thousand (1,000) visitors for each such weekend and five
2945 hundred (500) vendors for Saturday of each such weekend, and

2946 b. Located in a county that has not
2947 voted to come out from under the dry law and outside of but in



2948 close proximity to a municipality located in such county and which
2949 municipality has voted to come out from under the dry law;

2950 20. Blocks 1, 2 and 3 of the original town
2951 square in any municipality with a population in excess of one
2952 thousand five hundred (1,500) according to the latest federal
2953 decennial census and which is located in:

2954 a. A county traversed by Interstate 55
2955 and Interstate 20, and

2956 b. A judicial district that has not
2957 voted to come out from under the dry law;

2958 21. Any municipality with a population in
2959 excess of two thousand (2,000) according to the latest federal
2960 decennial census and in which is located a part of White's Creek
2961 Lake and in which U.S. Highway 82 intersects with Mississippi
2962 Highway 9 and located in a county that is partially bordered on
2963 one (1) side by the Big Black River;

2964 22. A restaurant located on a two-acre tract
2965 adjacent to a five-hundred-fifty-acre lake in the northeast corner
2966 of a county traversed by U.S. Interstate 55 and U.S. Highway 84;

2967 23. Any tracts of land in Oktibbeha County,
2968 situated north of Bailey Howell Drive, Lee Boulevard and Old
2969 Mayhew Road, east of George Perry Street and south of Mississippi
2970 Highway 182, and not located on the property of a state
2971 institution of higher learning; however, the board of supervisors
2972 of such county may by resolution or other order:



2973 a. Specify the hours of operation of
2974 facilities that offer alcoholic beverages for sale;
2975 b. Specify the percentage of revenue
2976 that facilities that offer alcoholic beverages for sale must
2977 derive from the preparation, cooking and serving of meals and not
2978 from the sale of beverages; and
2979 c. Designate the areas in which
2980 facilities that offer alcoholic beverages for sale may be located;
2981 24. A municipality in which Mississippi
2982 Highway 27 and Mississippi Highway 28 intersect;
2983 25. A municipality through which run
2984 Mississippi Highway 35 and Interstate 20;
2985 26. A municipality in which Mississippi
2986 Highway 16 and Mississippi Highway 35 intersect;
2987 27. A municipality in which U.S. Highway 82
2988 and Old Highway 61 intersect;
2989 28. A municipality in which Mississippi
2990 Highway 8 meets Mississippi Highway 1;
2991 29. A municipality in which U.S. Highway 82
2992 and Mississippi Highway 1 intersect;
2993 30. A municipality in which Mississippi
2994 Highway 50 meets Mississippi Highway 9;
2995 31. An area bounded on the north by Pearl
2996 Street, on the east by West Street, on the south by Court Street
2997 and on the west by Farish Street, within a municipality bordered



2998 on the east by the Pearl River and through which run Interstate 20
2999 and Interstate 55;

3000 32. Any facility and related property that:

3001 a. Is contracted for mixed-use
3002 development improvements consisting of office and residential
3003 space and a restaurant and lounge, partially occupying the
3004 renovated space of a four-story commercial building which
3005 previously served as a financial institution; and adjacent
3006 property to the west consisting of a single-story office building
3007 that was originally occupied by the Brotherhood of Carpenters and
3008 Joiners of American Local Number 569; and

3009 b. Is situated on a tract of land
3010 consisting of approximately one and one-tenth (1.10) acres, and
3011 the adjacent property to the west consisting of approximately 0.5
3012 acres, located in a municipality which is the seat of county
3013 government, situated south of Interstate 10, traversed by U.S.
3014 Highway 90, partially bordered on one (1) side by the Pascagoula
3015 River and having its most southern boundary bordered by the Gulf
3016 of Mexico, with a population greater than twenty-two thousand
3017 (22,000) according to the 2010 federal decennial census; however,
3018 the governing authorities of such a municipality may by ordinance:

3019 A. Specify the hours of operation
3020 of facilities that offer alcoholic beverages for sale;

3021 B. Specify the percentage of
3022 revenue that facilities that offer alcoholic beverages for sale



3023 must derive from the preparation, cooking and serving of meals and
3024 not from the sale of beverages; and

3025 C. Designate the areas within the
3026 facilities in which alcoholic beverages may be offered for sale;

3027 33. Any facility with a maximum capacity of
3028 one hundred twenty (120) people that consists of at least three
3029 thousand (3,000) square feet being heated and cooled, has a
3030 commercial kitchen, has a pavilion that consists of at least nine
3031 thousand (9,000) square feet and is located on land more
3032 particularly described as follows:

3033 All that part of the East Half of the Northwest Quarter of
3034 Section 21, Township 7 South, Range 4 East, Union County,
3035 Mississippi, that lies South of Mississippi State Highway 348
3036 right-of-way and containing 19.48 acres, more or less.

3037 ALSO,

3038 The Northeast 38 acres of the Southwest Quarter of Section
3039 21, Township 7 South, Range 4 East, Union County, Mississippi.

3040 ALSO,

3041 The South 81 1/2 acres of the Southwest Quarter of Section
3042 21, Township 7 South, Range 4 East, Union County, Mississippi;

3043 34. A municipality in which U.S. Highway 51
3044 and Mississippi Highway 16 intersect;

3045 35. A municipality in which Interstate 20
3046 passes over Mississippi Highway 15;



3047 36. Any municipality that is bordered in its
3048 northwestern boundary by the Pearl River, traversed by U.S.
3049 Highway 49 and Interstate 20, and is located in a county which has
3050 voted against coming out from under the dry law;

3051 37. A municipality in which Mississippi
3052 Highway 28 and Mississippi Highway 29 North intersect;

3053 38. An area bounded as follows within a
3054 municipality through which run Interstate 22 and Mississippi
3055 Highway 15: Beginning at a point at the intersection of Bankhead
3056 Street and Tallahatchie Trails; then running to a point at the
3057 intersection of Tallahatchie Trails and Interstate 22; then
3058 running to a point at the intersection of Interstate 22 and Carter
3059 Avenue; then running to a point at the intersection of Carter
3060 Avenue and Camp Avenue; then running to a point at the
3061 intersection of Camp Avenue and King Street; then running to a
3062 point at the intersection of King Street and E. Main Street; then
3063 running to a point at the intersection of E. Main Street and Camp
3064 Avenue; then running to a point at the intersection of Camp Avenue
3065 and Highland Street; then running to a point at the intersection
3066 of Highland Street and Adams Street; then running to a point at
3067 the intersection of Adams Street and Cleveland Street; then
3068 running to a point at the intersection of Cleveland Street and N.
3069 Railroad Avenue; then running to a point at the intersection of N.
3070 Railroad Avenue and McGill Street; then running to a point at the
3071 intersection of McGill Street and Snyder Street; then running to a



3072 point at the intersection of Snyder Street and Bankhead Street;
3073 then running to a point at the intersection of Bankhead Street and
3074 Tallahatchie Trails and the point of the beginning;

3075 39. A municipality through which run
3076 Mississippi Highway 43 and U.S. Highway 80;

3077 40. The coliseum in a municipality in which
3078 U.S. Highway 72 passes over U.S. Highway 45;

3079 41. A piece of property on the northeast
3080 corner of the T-intersection where Builders Square Drive meets
3081 Mississippi Highway 471;

3082 42. The clubhouse and associated golf course,
3083 tennis courts and related facilities and swimming pool and related
3084 facilities located on Oaks Country Club Road less than one-half
3085 (1/2) mile to the east of Mississippi Highway 15;

3086 43. Any facility located on land more
3087 particularly described as follows:

3088 The East Half (E 1/2) of the Southwest Quarter (SW 1/4) of
3089 Section 15, Township 3 North, Range 2 East; a 4 acre parcel in the
3090 Southwest Corner of the Southwest Quarter (SW 1/4) of the
3091 Southeast Quarter (SE 1/4), Section 15, Township 3 North, Range 2
3092 East, running 210 feet east and west and 840 feet running north
3093 and south; the Northeast Quarter (NE 1/4) of the Northwest Quarter
3094 (NW 1/4) of Section 22, Township 3 North, Range 2 East, all in
3095 Rankin County, Mississippi;



3096 44. Any facility located on land more
3097 particularly described as follows:
3098 Beginning at a point 1915 feet west and 2171 feet north of
3099 southeast corner, Section 11, Township 24 North, Range 2 West,
3100 Second Judicial District, Tallahatchie County, Mississippi, which
3101 point is the southwest corner of J.C. Section Lot mentioned in
3102 deed recorded in Book 50, page 34, in the records of the Chancery
3103 Clerk's Office at Sumner, in said District of said County; thence
3104 South 80° West, 19 feet to the east boundary of United States
3105 Highway 49-E, thence East along the east boundary of said Highway
3106 270 feet to point of beginning of Lot to be conveyed; thence
3107 southeast along the east boundary of said Highway 204 feet to a
3108 concrete post at the intersection of the east boundary of said
3109 Highway with the west boundary of gravel road from Sumner to Webb,
3110 known as Oil Mill Road, thence Northwest along west boundary of
3111 said Oil Mill Road 194 feet to center of driveway running
3112 southwest from said Oil Mill Road to U.S. Highway 49-E; thence
3113 South 66° West along center of said driveway 128 feet to point of
3114 beginning, being situated in Northwest Quarter of Southeast
3115 Quarter of Section 11, together with all improvements situated
3116 thereon;

3117 45. Any facility that:
3118 a. Consists of at least five thousand
3119 six hundred (5,600) square feet being heated and cooled along with
3120 a lakeside patio that consists of at least two thousand two



3121 hundred (2,200) square feet, regardless of whether such patio is
3122 part of the facility and/or located adjacent to or in close
3123 proximity to the facility;

3124 b. Includes a caterer's kitchen and
3125 green room for entertainment preparation;

3126 c. For a fee is used to host events; and

3127 d. Is located adjacent to or in close
3128 proximity to an approximately nine * * *-acre lake on property
3129 that consists of at least one hundred twenty (120) acres in a
3130 county traversed by Mississippi Highway 15 and U.S. Highway 278;

3131 46. Any municipality with a population in
3132 excess of one thousand (1,000) according to the 2010 federal
3133 decennial census and which is located in a county that is
3134 traversed by U.S. Highways 84 and 98 and has not voted to come out
3135 from under the dry law;

3136 47. The clubhouse and associated nine-hole
3137 golf course, tennis courts and related facilities and swimming
3138 pool and related facilities located on or near U.S. Highway 82
3139 between Mississippi Highway 15 and Mississippi Highway 9;

3140 48. The downtown square area bound by East
3141 Service Drive, Commerce Street, Second Street and Court Street and
3142 adjacent properties in a municipality through which run Interstate
3143 55, U.S. Highway 51 and Mississippi Highway 306;

3144 49. All parcels zoned for mixed-use
3145 development located west of Mississippi Highway 589, more than



3146 four hundred (400) feet north of Old Highway 24, east of
3147 Parkers Creek and Black Creek, and south of J M Burge Road;

3148 50. Any facility used by a soccer club and
3149 located on Old Highway 11 between one-tenth (0.1) and two-tenths
3150 (0.2) of a mile from its intersection with Oak Grove Road, in a
3151 county in which U.S. Highway 98 and Mississippi Highway 589
3152 intersect;

3153 51. Any municipality in which U.S. Highway 49
3154 and Mississippi Highway 469 intersect;

3155 52. Any facility that is:

3156 a. Owned by a Veterans of Foreign Wars
3157 (VFW) organization that is a nonprofit corporation and registered
3158 with the Mississippi Secretary of State;

3159 b. Used by such organization for its
3160 headquarters and other organization related purposes; and

3161 c. Located outside of a municipality in
3162 a county that has not voted to come out from under the dry law;

3163 53. The following within a municipality in
3164 which U.S. Highway 49 and U.S. 61 Highway intersect and through
3165 which flows the Sunflower River:

3166 a. An area bounded as follows: Starting
3167 at the southern point of the intersection of Sunflower Avenue and
3168 1st Street and going south along said avenue on its eastern side
3169 to 8th Street, then going east along said street on its northern
3170 side to West Tallahatchie Street, then going north along said



3171 street on its western side to 4th Street/Martin Luther King
3172 Boulevard, then going east along said street/boulevard on its
3173 northern side to Desoto Avenue, then going north along said avenue
3174 on its western side to 1st Street, then going west along said
3175 street on its southern side to the point of beginning along the
3176 southern side of Court Street;

3177 b. Lots located at or near the
3178 intersection of Madison Avenue, Walnut Street, and Riverside
3179 Avenue that are in a commercial zone; and

3180 c. Any facility located on the west side
3181 of Sunflower Avenue to the Sunflower River between the southern
3182 side of 6th Street and the northern side of 8th Street and which
3183 is operated as and/or was operated as a hotel or lodging facility,
3184 in consideration of payment, regardless of whether the facility
3185 meets the criteria for the definition of the term "hotel" in
3186 paragraph (1) of this section; and

3187 d. Any facility located on the west side
3188 of Sunflower Avenue to the Sunflower River between the southern
3189 side of 3rd Street and the northern side of 4th Street/Martin
3190 Luther King Boulevard and which is operated as and/or was operated
3191 as a musical venue, in consideration of payment;

3192 54. Any municipality in which Mississippi
3193 Highway 340 meets Mississippi Highway 15;

3194 55. Any municipality in which Mississippi
3195 Highway 540 and Mississippi Highway 149 intersect;



3196 56. Any municipality in which Mississippi
3197 Highway 15 and Mississippi Highway 345/Main Street intersect;
3198 57. The property and structures thereon at
3199 the following locations within a municipality through which run
3200 U.S. Highway 45 and Mississippi Highway 145 and in which
3201 Mississippi Highway 370 and Mississippi Highway 145 intersect:
3202 104 West Main Street, 106 West Main Street, 108 West Main Street,
3203 110 West Main Street and 112 West Main Street;
3204 58. Any municipality in which U.S. Highway 11
3205 and Main Street intersect and which is located in a county having
3206 two (2) judicial districts;
3207 59. Any municipality in which Interstate 22
3208 passes over Mississippi Highway 9;
3209 60. Any facility located on land more
3210 particularly described as follows:
3211 A certain parcel of land being situated in the Southeast 1/4
3212 of the Northeast 1/4 of Section 9, T3N-R3E, Rankin County,
3213 Mississippi, and being more particularly described as follows:
3214 Commence at an existing 1/2" iron pin marking the Southwest
3215 corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of
3216 Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13
3217 seconds East along the East line of the Southeast 1/4 of the
3218 Northeast 1/4 for a distance of 33.18 feet to an existing 1/2"
3219 iron pin; leaving said East line of the Southeast 1/4 of the
3220 Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds



3221 East for a distance of 2.08 feet to an existing 1/2" iron pin; run
3222 thence North 00 degrees 22 minutes 19 seconds East for a distance
3223 of 561.90 feet to an existing 1/2" iron pin; run thence North 00
3224 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to
3225 a set 1/2" iron pin marking the POINT OF BEGINNING of the parcel
3226 of land herein described; from said POINT OF BEGINNING, continue
3227 thence North 00 degrees 16 minutes 18 seconds East along an
3228 existing fence for a distance of 493.27 feet to an existing 1/2"
3229 iron pin; run thence North 03 degrees 08 minutes 15 seconds East
3230 for a distance of 170.22 feet to an existing 1/2" iron pin on the
3231 North line of the aforesaid Southeast 1/4 of the Northeast 1/4 of
3232 Section 9; run thence North 89 degrees 46 minutes 45 seconds East
3233 along said North line of the Southeast 1/4 of the Northeast 1/4 of
3234 Section 9 for a distance of 1,305.51 feet to an existing 1/2" iron
3235 pin marking Northeast corner thereof; leaving said North line of
3236 the Southeast 1/4 of the Northeast 1/4 of Section 9, run thence
3237 South 00 degrees 08 minutes 35 seconds West along the East line of
3238 said Southeast 1/4 of the Northeast 1/4 of Section 9 for a
3239 distance of 663.19 feet to a set 1/2" iron pin; leaving said East
3240 line of the Southeast 1/4 of the Northeast 1/4 of Section 9, run
3241 thence South 89 degrees 46 minutes 45 seconds West for a distance
3242 of 1,315.51 feet to the POINT OF BEGINNING, containing 20.00
3243 acres, more or less.

3244 And Also: An easement for the purpose of ingress and egress
3245 being situated in the Southeast 1/4 of the Northeast 1/4 and in



3246 the Northeast 1/4 of the Southeast 1/4 of Section 9, T3N-R3E,
3247 Rankin County, Mississippi, and being more particularly described
3248 as follows:

3249 Begin at an existing 1/2" iron pin marking the Southwest
3250 corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of
3251 Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13
3252 seconds East along the East line of the Southeast 1/4 of the
3253 Northeast 1/4 for a distance of 33.18 feet to an existing 1/2"
3254 iron pin; leaving said East line of the Southeast 1/4 of the
3255 Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds
3256 East for a distance of 2.08 feet to an existing 1/2" iron pin; run
3257 thence North 00 degrees 22 minutes 19 seconds East for a distance
3258 of 561.90 feet to an existing 1/2" iron pin; run thence North 00
3259 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to
3260 a set 1/2" iron pin; run thence North 89 degrees 46 minutes 45
3261 seconds East for a distance of 25.00 feet to a set 1/2" iron pin;
3262 run thence South 00 degrees 16 minutes 18 seconds West for a
3263 distance of 76.66 feet to a set 1/2" iron pin; run thence South 00
3264 degrees 22 minutes 19 seconds West for a distance of 619.81 feet
3265 to a set 1/2" iron pin; run thence South 89 degrees 43 minutes 01
3266 seconds West for a distance of 26.81 feet to a set 1/2" iron pin;
3267 run thence North 00 degrees 06 minutes 13 seconds East along the
3268 West line of the aforesaid Northeast 1/4 of the Southeast 1/4 of
3269 Section 9 for a distance of 25.00 feet to the POINT OF BEGINNING,
3270 containing 17,525.4 square feet, more or less.



3271 61. Any municipality bordered on the east by
3272 the Pascagoula River and on the south by the Mississippi Sound;

3273 62. The property and structures thereon
3274 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201
3275 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969
3276 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original
3277 town square in any municipality with a population in excess of one
3278 thousand five hundred (1,500) according to the latest federal
3279 decennial census and which is located in:

3280 a. A county traversed by Interstate 55
3281 and Interstate 20, and

3282 b. A judicial district that has not
3283 voted to come out from under the dry law;

3284 63. Any municipality in which Mississippi
3285 Highway 12 meets Mississippi Highway 17;

3286 64. Any municipality in which U.S. Highway 49
3287 and Mississippi Highway 469 intersect;

3288 65. The clubhouse and associated nine-hole
3289 golf course and related facilities located on or near the eastern
3290 corner of the point at which Golf Course Road meets Athens Road,
3291 in a county in which Mississippi Highway 13 and Mississippi
3292 Highway 28 intersect, with GPS coordinates of approximately
3293 31.900370078041004, -89.7928067652611;

3294 66. Any facility located at the
3295 south-to-southwest corner of the intersection of Madison Street



3296 and Bolton Brownsville Road, in a municipality in which Bolton
3297 Brownsville Road passes over Interstate 20, with GPS coordinates
3298 of approximately 32.349067271758955, -90.4596221146197;

3299 67. Any facility located at the northwest
3300 corner of the intersection of Depot Street and Madison Street, in
3301 a municipality in which Bolton Brownsville Road passes over
3302 Interstate 20, with GPS coordinates of approximately
3303 32.34903152971068, -90.46047660172901;

3304 68. Any facility located on Hinds Boulevard
3305 approximately three-tenths (0.3) of a mile south of the point at
3306 which Hinds Boulevard diverges from Clinton Road, in a
3307 municipality whose northern boundary partially consists of Snake
3308 Creek Road, and whose southern boundary partially consists of
3309 Mississippi Highway 18, with GPS coordinates of approximately
3310 32.26384517526713, -90.41586570183475;

3311 69. Any facility located on Pleasant Grove
3312 Drive approximately one and three-tenths (1.3) miles southeast of
3313 its intersection with Harmony Drive, in a county through which run
3314 Interstate 55 and U.S. Highway 84, with GPS coordinates of
3315 approximately 31.512043770371907, -90.2506094382595;

3316 70. Any facility located immediately north of
3317 the intersection of two roads, both named Mason Clark Drive,
3318 located between two-tenths (0.2) and three-tenths (0.3) of a mile
3319 southwest of Mississippi Highway 57/63, with GPS coordinates of
3320 approximately 31.135950529733048, -88.53068674585575;



3321 71. Any facility located on Raj Road
3322 approximately three-tenths (0.3) of a mile south of Mississippi
3323 Highway 57/63, with GPS coordinates of approximately
3324 31.139553708288418, -88.53411203512971;
3325 72. Any facility located on Raj Road
3326 approximately one-tenth (0.1) of a mile south of Mississippi
3327 Highway 57/63, with GPS coordinates of approximately
3328 31.14184097577295, -88.53287700849411;
3329 73. Any municipality through which run U.S.
3330 Highway 45 and Mississippi Highway 145 and in which Mississippi
3331 Highway 370 and Mississippi Highway 145 intersect; however, this
3332 designation as a qualified resort area shall only apply to the
3333 portion of such municipality which is located in a county that has
3334 not voted to come out from under the dry law;
3335 74. A municipality through which runs a
3336 portion of the Tanglefoot Trail and in which Mississippi Highway
3337 32 and East Front Street intersect;
3338 75. Lot Three (3) in Block One Hundred
3339 Seventy-eight (178) of the D.H. McInnis First Survey, sometimes
3340 referred to as D.H. McInnis Railroad Addition, to the City of
3341 Hattiesburg, the said lot having a frontage of thirty (30) feet on
3342 the Eastern side of Front Street and extending back between
3343 parallel lines ninety (90) feet to an alley, and being located in
3344 the Northwest Quarter of Section 10, Township 4 North, Range 13
3345 West, Forrest County, Mississippi;



3346 76. An area of land in George County of
3347 approximately eight and five hundredths (8.05) acres, bordered on
3348 the east and northeast by Brushy Creek, on the northwest by Brushy
3349 Creek Road, on the west by Beaver Creek Road, and on the south by
3350 a property boundary running east and west;

3351 77. A municipality in which Mississippi
3352 Highway 15 intersects with Webster Street, and in which Webster
3353 Street splits into Mill Street and Maben Starkville Road;

3354 78. A municipality in which Mississippi
3355 Highway 492 meets Mississippi Highway 35;

3356 79. A facility operating as an event venue
3357 and located on Mississippi Highway 589, with GPS coordinates of
3358 approximately 31.36730, -89.50548;

3359 80. An area situated in the SW 1/4 of Section
3360 12, T7N-R2E, Madison County, Mississippi, and commencing at the
3361 point on the Ross Barnett Reservoir directly east of the
3362 intersection of North Natchez Street and Louisiana Street, then go
3363 west on Louisiana Street to the intersection of Louisiana Street
3364 and Andrew Jackson Street, then west on Andrew Jackson Street to
3365 the intersection of Andrew Jackson Street and Choctaw Street, then
3366 north on Choctaw Street to the intersection of Choctaw Street and
3367 Republic Street, then west on Republic Street to the intersection
3368 of Republic Street and Port Street, then north on Port Street to
3369 the Natchez Trace right-of-way, then east on the Natchez Trace



3370 right-of-way to the Ross Barnett Reservoir, then following the
3371 Ross Barnett Reservoir south back to the point of beginning;
3372 81. Any facility located on land more
3373 particularly described as follows:
3374 Commencing at a fence corner at the Northeast corner of Section
3375 34, Township 6 South, Range 3 East, Union County, Mississippi, for
3376 the point of beginning; thence run South 00 degrees 31 minutes 39
3377 seconds East, along the Section line, a distance of 161.83 feet to
3378 a one-half inch iron pin, thence North 88 degrees 20 minutes 48
3379 seconds West, along a fence, a distance of 1221.09 feet to a
3380 one-half iron pin, thence South 09 degrees 45 minutes 37 seconds
3381 West, along a fence, a distance of 61.49 feet to a one-half inch
3382 iron pin, thence North 84 degrees 18 minutes 01 seconds West,
3383 along a fence, (passing through a one-half inch iron pin at 196.83
3384 feet) a distance of 234.62 feet to a mag-nail on the centerline of
3385 Union County Road No. 137, thence North 11 degrees 00 minutes 29
3386 seconds East a distance of 187.87 feet to a one-half inch iron pin
3387 on the West edge of said road, thence North 29 degrees 41 minutes
3388 28 seconds East a distance of 59.28 feet to a point on the
3389 centerline of said road, thence South 89 degrees 13 minutes 02
3390 seconds East (passing through a one-half inch iron pin at 30.0
3391 feet) along the South line of the Bernard Whiteside property as
3392 recorded in Deed Book 117, Pages 517-518 and Deed Book 214, page
3393 109, a distance of 646.07 feet to a concrete monument, thence
3394 South 89 degrees 13 minutes 02 seconds East a distance of 751.31



3395 feet to a one-half inch iron pin, thence South 00 degrees 31
3396 minutes 39 seconds East, along the aforesaid Section line, a
3397 distance of 52.93 feet to the point of beginning, said tract lying
3398 in the Southeast Quarter of Section 27, and the Northeast Quarter
3399 of Section 34, Township 6 South, Range 3 East and containing 6.99
3400 acres.

3401 Subject to a perpetual all purpose non-exclusive easement for
3402 ingress, egress and public utilities together the right to enter
3403 upon the above described property and do any and all work
3404 necessary to build, repair and maintain a roadway or well or
3405 install public utilities all over upon and across the following
3406 described property:

3407 A 25.0 foot easement for ingress and egress, being 12.5 feet to
3408 the right and 12.5 feet to the left of the following described
3409 centerline: Commencing at a fence corner at the Northeast corner
3410 of Section 34, Township 6 South, Range 3 East, Union County,
3411 Mississippi, thence run South 00 degrees 31 minutes 39 seconds
3412 East, along the Section line, a distance of 149.33 feet to the
3413 point of beginning; thence North 88 degrees 20 minutes 48 seconds
3414 West a distance of 1231.46 feet to a point, thence South 09
3415 degrees 45 minutes 37 seconds West a distance of 61.49 feet to a
3416 point, thence North 84 degrees 18 minutes 01 seconds West a
3417 distance of 221.82 feet to a point on the centerline of Union
3418 County Road #137, said tract lying in the Northeast Quarter of
3419 Section 34, Township 6 South, Range 3 East.



3420 82. The clubhouse at a country club located:
3421 a. In a county in which Mississippi
3422 Highway 15 and Mississippi Highway 16 intersect and which county
3423 has not voted to come out from under the dry law, and
3424 b. Outside the corporate limits of any
3425 municipality in such county and within one (1) mile of the
3426 corporate limits of a municipality that is the county seat of such
3427 county;

3428 83. Any facility located on North Jackson
3429 Street in a municipality through which run Mississippi Highway 8
3430 and Mississippi Highway 15, with GPS coordinates of approximately
3431 33.913692, -89.005219;

3432 84. Any facility located on North Jackson
3433 Street in a municipality through which run Mississippi Highway 8
3434 and Mississippi Highway 15, with GPS coordinates of approximately
3435 33.905581, -89.00200;

3436 85. Any facility located on land more
3437 particularly described as follows:
3438 Commencing at the Southeast corner of Section 4, Township 6
3439 South, Range 18 West, Pearl River County, Mississippi; thence
3440 West 1310.00 feet to a T-bar; thence North 745.84 feet; thence
3441 East 132.00 feet to a 1" iron pipe; thence North 83.61 feet
3442 for the Point of Beginning; thence South 79 degrees 02 minutes
3443 61 seconds West 248.28 feet; thence West 76.35 feet; thence
3444 North 20 degrees 00 minutes 00 seconds West 185.54 feet;



3445 thence North 52 degrees 43 minutes 14 seconds East 365.98 feet
3446 to a 1" iron pipe on the West margin of Henry Smith Road, a
3447 gravel/paved, public road; thence along said margin South 17
3448 degrees 59 minutes 13 seconds East 299.09 feet; thence South
3449 64.39 feet to the Point of Beginning. This parcel containing
3450 2.19 acres and being a part of the East 1/2 of Section 4,
3451 Township 6 South, Range 18 West, Pearl River County,
3452 Mississippi.

3453 INDEXING: BEING A PART OF THE EAST 1/2 OF SECTION 4,
3454 TOWNSHIP 6 SOUTH, RANGE 18 WEST, PEARL RIVER COUNTY,
3455 MISSISSIPPI;

3456 86. Any facility located on land in a county
3457 through which run Mississippi Highway 25 and U.S. Highway 82 and
3458 more particularly described as follows: Beginning at a point with
3459 GPS coordinates of approximately 33.331869, -88.715054; then
3460 running in a straight line to a point with GPS coordinates of
3461 approximately 33.336207, -88.713453; then running in a straight
3462 line to a point with GPS coordinates of approximately 33.335369,
3463 -88.709835; then running in a straight line to a point with GPS
3464 coordinates of approximately 33.330870, -88.711496; then running
3465 in a straight line to a point with GPS coordinates of
3466 approximately 33.331869, -88.715054 and the point of the
3467 beginning;



3468 87. Any facility located on land that is
3469 owned by a community college that is located in a county through
3470 which run U.S. Highway 51 and Mississippi Highway 4;

3471 88. Any facility located on Mississippi
3472 Highway 23/178 in a municipality in which Mississippi Highway
3473 23/178 and Stone Drive intersect, with GPS coordinates of
3474 approximately 34.235269, -88.262409;

3475 89. Any facility located on U.S. Highway 51
3476 in a municipality through which run Interstate 55, U.S. Highway 51
3477 and the Natchez Trace Parkway, with GPS coordinates of
3478 approximately 32.42042°N, 90.13473°W;

3479 90. Any facility located on Mullican Road in
3480 a county through which run U.S. Highway 84 and Interstate 59,
3481 with GPS coordinates of approximately 31.73395N, 89.18186W;

3482 91. Any facility located on land in a county
3483 through which run Mississippi Highway 25 and U.S. Highway 82 and
3484 more particularly described as follows: Beginning at a point with
3485 GPS coordinates of approximately 33.37391, -88.80645; then running
3486 in a straight line to a point with GPS coordinates of
3487 approximately 33.37391, -88.79972; then running in a straight line
3488 to a point with GPS coordinates of approximately 33.36672,
3489 -88.80644; then running in a straight line to a point with GPS
3490 coordinates of approximately 33.36674, -88.79971; then running in
3491 a straight line to a point with GPS coordinates of approximately
3492 33.37391, -88.80645 and the point of the beginning;



3493 92. Any facility located on land more
3494 particularly described as follows:
3495 All that part of the South half (S 1/2) of the SE 1/4 of NE 1/4 of
3496 Section 14, Township 4 North, Range 15 West, lying and being West
3497 of State Highway No. 589, containing one (1) acre, more or less.
3498 LESS AND EXCEPT:
3499 Begin at the point of intersection of the North line of the South
3500 1/2 of the Southeast 1/4 of the Northeast 1/4 of Section 14,
3501 Township 4 North, Range 15 West with the present Southwesterly
3502 right-of-way line of Mississippi Highway No. 589, said point is
3503 also the Northeast corner of grantor property; said point is 50.6
3504 feet West of Station 7 + 59.27 on the centerline of survey of
3505 Mississippi Highway No. 589 as shown on the plans for State
3506 Project No. SP-0014-2(10); from said POINT OF BEGINNING run thence
3507 South 08°57' East along said present Southwesterly right-of-way
3508 line, a distance of 37.1 feet to a point that is perpendicular to
3509 and 50 feet Southwesterly of Station 7 + 30 on the centerline of
3510 survey of Mississippi Highway 589 as shown on the plans for said
3511 project; run thence South 81°03' West, a distance of 35.7 feet to
3512 the West line of the South 1/2 of the Southeast 1/4 of the
3513 Northeast 1/4 of said Section 14 and the West line of grantors
3514 property; run thence North along said West property line, a
3515 distance of 42.2 feet to the Northwest corner of the South 1/2 of
3516 the Southeast 1/4 of the Northeast 1/4 of said Section 14 and the
3517 Northwest corner of grantors property; run thence East along



3518 grantors North property line, a distance of 29.5 feet to the POINT
3519 OF BEGINNING containing 0.03 acres, more or less, and all being
3520 situated in and a part of the South 1/2 of the Southeast 1/4 of
3521 the Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
3522 Lamar County, Mississippi.

3523 LESS AND EXCEPT:

3524 A part of the South one-half of the Southeast 1/4 of Northeast
3525 1/4, Northerly of a certain fence and West of Mississippi State
3526 Highway 589, in Section 14, Township 4 North, Range 15 West, Lamar
3527 County, Mississippi and more particularly described as commencing
3528 at a pine (lighter) stake being used as the Southwest corner of
3529 the Northeast 1/4 of Southeast 1/4 of the above said Section 14,
3530 thence North and along the West line of the East 1/4 of the above
3531 said Section 14 1638.8 feet to the POINT OF BEGINNING. Thence
3532 continue North and along the West line of the East 1/4 of the
3533 above said Section 14, 278.5 feet to the Southerly line of the
3534 property Bobby G. Aultman and Marilyn S. Aultman previously sold
3535 to the Mississippi State Highway Department; thence North 81°03'
3536 East and along the above said Southerly property line for 35.7
3537 feet more or less to the Westerly right-of-way line of Mississippi
3538 State Highway 589; thence Southeasterly and along the above said
3539 Westerly right-of-way line 232.7 feet to a concrete right-of-way
3540 marker; thence South 51°39' West and along the Northerly line of a
3541 wooden fence 88 feet to the POINT OF BEGINNING.

3542 AND ALSO:



3543 A parcel of land in a part of the Southeast 1/4 of Northwest 1/4
3544 and a part of the Southwest 1/4, Section 14, Township 4 North,
3545 Range 15 West, Lamar County, Mississippi, and more particularly
3546 described as beginning at a point where the Southerly right-of-way
3547 line of U.S. Highway 98 intersects the West line of the above said
3548 Southeast 1/4 of Northwest 1/4; thence North 67°34' East and along
3549 the Southerly right-of-way line of said highway 208.75 feet;
3550 thence South 208.75 feet; thence South 67°34' West 208.75 feet;
3551 thence South 141.3 feet; thence North 89°07'30" West 388.9 feet to
3552 the centerline of Parkers Creek; thence Northerly and along the
3553 centerline of said creek for the next three (3) calls: North
3554 35°53' East 115.6 feet; North 25°05' East 68.5 feet; North
3555 09°51'30" West 64.3 feet to the Southerly right-of-way line of
3556 U.S. Highway 98; thence North 67°34' East and along the Southerly
3557 right-of-way line of said highway 327.85 feet to the POINT OF
3558 BEGINNING. The above described area contains 3.02 acres.

3559 AND ALSO:

3560 Commencing at the Southwest corner of the Southwest 1/4 of the
3561 Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
3562 Lamar County, Mississippi, run South 88°05'27" East 310.00 feet,
3563 thence South 0°53'16" West 60.50 feet to a point on a fence line,
3564 thence run along fence line South 88°05'27" East 718.93 feet to
3565 the POINT OF BEGINNING, thence North 08°48'10" West 714.67 feet to
3566 a point on the South right-of-way line of Highway No. 98, thence
3567 along said right-of-way along a curve to the right with a delta



3568 angle of 02°04'26" having a radius of 5603.58 feet and an arc
3569 length of 202.84 feet, with a chord bearing a distance of North
3570 71°53'47" East 202.83 feet to a Concrete Highway right-of-way
3571 marker, thence South 20°09'13" East 328.13 feet, thence South
3572 69°00'47" East 117.68 feet, thence South 0°58'19" West 429.12 feet
3573 to a Point on Possession Line fence, thence along said fence North
3574 88°05'27" West 299.23 feet back to the POINT OF BEGINNING,
3575 containing 5.0885 acres, more or less and being situated in the SW
3576 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of said Section 14,
3577 together with all improvements and appurtenances thereunto
3578 belonging.

3579 AND ALSO:

3580 PARCEL NUMBER ONE: That part of the Northwest Quarter of the
3581 Southwest Quarter (Northwest 1/4 of the Southwest 1/4) of Section
3582 14, Township 4 North, Range 15 West, of Lamar County, Mississippi,
3583 being located and situated East of the center thread of Mill Creek
3584 as the same presently runs through and bisects said 40-acre tract,
3585 and comprising 10.9 acres, more or less, and all being part of the
3586 Northwest Quarter of the Southwest Quarter (Northwest 1/4 of the
3587 Southwest 1/4) of said Section, Township and Range, Lamar County,
3588 Mississippi.

3589 AND ALSO:

3590 PARCEL NUMBER TWO: A part of the Southeast Quarter of the
3591 Northwest Quarter (Southeast 1/4 of the Northwest 1/4) and part of
3592 the Northeast Quarter of the Southwest (Northeast 1/4 of the



3593 Southwest 1/4) all in Section 14, Township 4 North, Range 15 West,
3594 Lamar County, Mississippi, being more particularly described as
3595 follows, to wit:

3596 Beginning at a point where the South margin of State Highway 98
3597 intersects the West margin of the Southeast 1/4 of the Northwest
3598 1/4 of Section 14, Township 4 North, Range 15 West, and run
3599 Easterly along the South margin of said highway right-of-way
3600 208.75 feet; thence South 208.75 feet; thence Westerly parallel
3601 with the South margin of said highway right-of-way 208.75 feet to
3602 the West forty line; thence North 208.75 feet to the POINT OF
3603 BEGINNING, containing 1 acre, more or less.

3604 LESS AND EXCEPT:

3605 Begin at the point of intersection of an Easterly line of grantors
3606 property with the present Southerly right-of-way line of U.S.
3607 Highway 98 as shown on the plans for State Project No.
3608 97-0014-02-044-10; from said POINT OF BEGINNING run thence South
3609 02°56' West along said Easterly property line, a distance of 127.6
3610 feet; thence run South 69°11' West, a distance of 52.9 feet;
3611 thence run South 67°13' West, a distance of 492.7 feet to the
3612 Westerly line of grantors property and the center of a creek;
3613 thence run Northerly along said Westerly property line and said
3614 center of creek, a distance of 122.8 feet to said present
3615 Southerly right-of-way line; thence run North 67°13' East along
3616 said present Southerly right-of-way line, a distance of 553.4 feet
3617 to the POINT OF BEGINNING, containing 1.43 acres, more or less,



3618 and being situated in and a part of the North 1/2 of the Southwest
3619 1/4 of Section 14, Township 4 North, Range 15 West, Lamar County,
3620 Mississippi.

3621 LESS AND EXCEPT:

3622 COMMENCING AT THE SOUTHWEST CORNER OF SECTION 14, TOWNSHIP 4
3623 NORTH, RANGE 15 WEST, LAMAR COUNTY, MISSISSIPPI, PROCEED EAST
3624 2136.60 FEET; THENCE NORTH 2508.67 FEET TO AN IRON PIN AND THE
3625 POINT OF BEGINNING OF THE PARCEL HEREIN DESCRIBED.

3626 FROM THE DESCRIBED POINT OF BEGINNING, PROCEED NORTH 11°19'49 "
3627 EAST 217.55 FEET TO AN IRON PIN; THENCE NORTH 40 °11'01" EAST
3628 118.28 FEET TO AN IRON PIN; THENCE NORTH 22°24'39" WEST 179.15
3629 FEET TO AN IRON PIN ON THE SOUTHERN BOUNDARY OF U.S. HIGHWAY 98;
3630 THENCE ALONG THE SOUTHERN RIGHT-OF-WAY BOUNDARY OF SAID HIGHWAY AS
3631 FOLLOWS: SOUTH 67°35'21" WEST 699.55 FEET TO AN IRON PIN; THENCE
3632 SOUTH 69°16'57" WEST 67.67 FEET TO A CONCRETE RIGHT-OF-WAY MARKER;
3633 THENCE SOUTH 67°35'21" WEST 310.34 FEET TO AN IRON PIN; THENCE
3634 LEAVING SAID RIGHT-OF-WAY SOUTH 01°25'53" WEST 667.21 FEET TO AN
3635 IRON PIN; THENCE NORTH 67°35'21" EAST 491.91 FEET TO AN IRON PIN;
3636 THENCE NORTH 22°24'39" WEST 193.77 FEET TO AN IRON PIN; THENCE
3637 NORTH 67°35'21" EAST 629.48 FEET BACK TO THE POINT OF BEGINNING.

3638 SAID PARCEL CONTAINS 12.39 ACRES AND IS LOCATED PART IN THE SE 1/4
3639 OF THE NW 1/4, PART IN THE NE 1/4 OF THE SW 1/4, AND PART IN THE
3640 NW 1/4 OF THE SW 1/4, ALL IN SECTION 14, TOWNSHIP 4 NORTH, RANGE
3641 15 WEST, LAMAR COUNTY, MISSISSIPPI;

3642 93. A project as defined in Section 75-76-5.



3643 The status of these municipalities, districts, clubhouses,
3644 facilities, golf courses and areas described in this paragraph
3645 (o)(iii) as qualified resort areas does not require any
3646 declaration of same by the department.

3647 The governing authorities of a municipality described, in
3648 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,
3649 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61,
3650 63, 64, 66, 67, 68, 73, 74, 83 or 84 of this paragraph (o)(iii)
3651 may by ordinance, with respect to the qualified resort area
3652 described in the same item: specify the hours of operation of
3653 facilities offering alcoholic beverages for sale; specify the
3654 percentage of revenue that facilities offering alcoholic beverages
3655 for sale must derive from the preparation, cooking and serving of
3656 meals and not from the sale of beverages; and designate the areas
3657 in which facilities offering alcoholic beverages for sale may be
3658 located.

3659 (p) "Native wine" means any product, produced in
3660 Mississippi for sale, having an alcohol content not to exceed
3661 twenty-one percent (21%) by weight and made in accordance with
3662 revenue laws of the United States, which shall be obtained
3663 primarily from the alcoholic fermentation of the juice of ripe
3664 grapes, fruits, berries, honey or vegetables grown and produced in
3665 Mississippi; provided that bulk, concentrated or fortified wines
3666 used for blending may be produced without this state and used in
3667 producing native wines. The department shall adopt and promulgate



3668 rules and regulations to permit a producer to import such bulk
3669 and/or fortified wines into this state for use in blending with
3670 native wines without payment of any excise tax that would
3671 otherwise accrue thereon.

3672 (q) "Native winery" means any place or establishment
3673 within the State of Mississippi where native wine is produced, in
3674 whole or in part, for sale.

3675 (r) "Bed and breakfast inn" means an establishment
3676 within a municipality where in consideration of payment, breakfast
3677 and lodging are habitually furnished to travelers and wherein are
3678 located not less than eight (8) and not more than nineteen (19)
3679 adequately furnished and completely separate sleeping rooms with
3680 adequate facilities, that persons usually apply for and receive as
3681 overnight accommodations; however, such restriction on the minimum
3682 number of sleeping rooms shall not apply to establishments on the
3683 National Register of Historic Places. No place shall qualify as a
3684 bed and breakfast inn under this article unless on the date of the
3685 initial application for a license under this article more than
3686 fifty percent (50%) of the sleeping rooms are located in a
3687 structure formerly used as a residence.

3688 (s) "Board" shall refer to the Board of Tax Appeals of
3689 the State of Mississippi.

3690 (t) "Spa facility" means an establishment within a
3691 municipality or qualified resort area and owned by a hotel where,
3692 in consideration of payment, patrons receive from licensed



3693 professionals a variety of private personal care treatments such
3694 as massages, facials, waxes, exfoliation and hairstyling.

3695 (u) "Art studio or gallery" means an establishment
3696 within a municipality or qualified resort area that is in the sole
3697 business of allowing patrons to view and/or purchase paintings and
3698 other creative artwork.

3699 (v) "Cooking school" means an establishment within a
3700 municipality or qualified resort area and owned by a nationally
3701 recognized company that offers an established culinary education
3702 curriculum and program where, in consideration of payment, patrons
3703 are given scheduled professional group instruction on culinary
3704 techniques. For purposes of this paragraph, the definition of
3705 cooking school shall not include schools or classes offered by
3706 grocery stores, convenience stores or drugstores.

3707 (w) "Campus" means property owned by a public school
3708 district, community or junior college, college or university in
3709 this state where educational courses are taught, school functions
3710 are held, tests and examinations are administered or academic
3711 course credits are awarded; however, the term shall not include
3712 any "restaurant" or "hotel" that is located on property owned by a
3713 community or junior college, college or university in this state,
3714 and is operated by a third party who receives all revenue
3715 generated from food and alcoholic beverage sales.

3716 (x) "Native spirit" shall mean any beverage, produced
3717 in Mississippi for sale, manufactured primarily by the



3718 distillation of fermented grain, starch, molasses or sugar
3719 produced in Mississippi, including dilutions and mixtures of these
3720 beverages. In order to be classified as "native spirit" under the
3721 provisions of this article, at least fifty-one percent (51%) of
3722 the finished product by volume shall have been obtained from
3723 distillation of fermented grain, starch, molasses or sugar grown
3724 and produced in Mississippi.

3725 (y) "Native distillery" shall mean any place or
3726 establishment within this state where native spirit is produced in
3727 whole or in part for sale.

3728 (z) "Warehouse operator" shall have the meaning
3729 ascribed in Section 67-1-201.

3730 **SECTION 26.** Section 67-1-101, Mississippi Code of 1972, is
3731 amended as follows:

3732 67-1-101. (1) For the purposes of this section, the
3733 following words shall have the following meanings ascribed in this
3734 section, unless the context clearly otherwise requires:

3735 (a) "Municipality" means any incorporated city, town or
3736 village that has voted in favor of coming out from under the dry
3737 law or is in a county that has voted in favor of coming out from
3738 under the dry law.

3739 (b) "Leisure and recreation district" means an area
3740 officially designated by ordinance or resolution of the governing
3741 authorities of a municipality or county as a leisure and



recreation district, and an area designated as a leisure and recreation district under subsection (3) of this section.

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

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

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

(c) The designation or modification of the geographic area or areas as a leisure and recreation district shall include a detailed description of the area or areas within the district,



boundaries of the district and a georeferenced map of the district. In addition to any other matters addressed in an ordinance or resolution establishing or modifying a leisure and recreation district, a municipality or county, as the case may be, must describe the manner in which the municipality or county, as the case may be, will provide for adequate law enforcement and other public safety measures and services within the district. Following the establishment and/or modification of a leisure and recreation district, the municipality or county, as the case may be, shall provide the Department of Revenue with (i) a copy of any ordinance or resolution relating to the establishment or modification of the district, (ii) verification from the municipal police department and/or applicable sheriff's department indicating how such department will provide adequate law enforcement and other public safety measures and services within the district, and (iii) a list of persons or other entities that hold permits issued under Section 67-1-51(c), (e), (f), (g), (l), (n) or (o) and are located and/or doing business under such permits in the district at the time the district is established.

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

SECTION 27. Subject to the provisions of this section, any owner or operator of a licensed gaming establishment licensed before January 1, 2025, that makes capital improvements to the



3792 licensed gaming establishment in an aggregate amount of at least
3793 One Hundred Million Dollars (\$100,000,000.00) shall be allowed a
3794 credit against the license fees imposed under Sections 75-76-177
3795 and 75-76-195. The capital improvements must be made on or after
3796 July 1, 2025, and not later than July 1, 2028. The credit shall
3797 be for an amount equal to ten percent (10%) of the amount of the
3798 capital improvements and may be claimed by the licensee in equal
3799 prorated increments over three (3) years beginning with the year
3800 in which the credit was earned.

3801 **SECTION 28.** Section 2 of this act shall be codified as a new
3802 section in Chapter 7, Title 27, Mississippi Code of 1972, and
3803 Sections 10 and 27 of this act shall be codified as new sections
3804 in Chapter 76, Title 75, Mississippi Code of 1972.

3805 **SECTION 29.** This act shall take effect and be in force from
3806 and after July 1, 2025.

