

By: Representatives Mayo, Burnett

To: Local and Private
Legislation

HOUSE BILL NO. 1002
(As Sent to Governor)

1 AN ACT TO AMEND CHAPTER 866, LOCAL AND PRIVATE LAWS OF 1992,
2 AS LAST AMENDED BY CHAPTER 973, LOCAL AND PRIVATE LAWS OF 2001, TO
3 REVISE THE DISTRIBUTION OF THE GAMING REVENUE TAX IMPOSED BY THE
4 BOARD OF SUPERVISORS OF TUNICA COUNTY; AND FOR RELATED PURPOSES.

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

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

14 Section 1. (1) (a) The Board of Supervisors of Tunica
15 County, Mississippi, is authorized to impose a fee in an amount
16 not to exceed three and two-tenths percent (3.2%) of the gross
17 gaming revenue of a gaming vessel per calendar month, on any
18 vessel docked on Buck Lake, Mhoon Landing or on any other
19 navigable waters that have been zoned for gaming by the Tunica
20 County Board of Supervisors as defined in Section 27-109-1,
21 Mississippi Code of 1972, which is located in or which is
22 contiguous to Tunica County.

23 (b) If the amount of fees required to be reported and
24 paid pursuant to this section is later determined to be greater or
25 less than the amount actually reported and paid by the vessel, the
26 Chairman of the State Tax Commission shall:

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

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

34 (2) (a) The State Tax Commission shall calculate, collect
35 and enforce the collection of the fee as provided for the
36 calculation, collection and enforcement of the license fee under
37 Section 75-76-177, Mississippi Code of 1972. Not less than thirty
38 (30) days before the effective date of the fee, the board of
39 supervisors shall furnish the State Tax Commission a certified
40 copy of the resolution enacting the fee and establishing the
41 effective date, which shall be the first day of any month. The
42 proceeds of such tax shall be paid to Tunica County on or before
43 the tenth day of the month following the month in which collected.

44 (b) The proceeds of the tax paid to Tunica County shall
45 be deposited into the county treasury * * * and shall be expended
46 by the county as follows:

47 (i) Twelve percent (12%) shall be deposited in the
48 county general road fund and may be expended for any of the
49 purposes for which monies in the general road fund of the county
50 may be expended; * * *

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

53 1. For the construction, support or
54 maintenance of roads and bridges, public or nonprofit water and
55 sewer systems, public or nonprofit airports, public or nonprofit
56 convention centers, storm water drainage and flood prevention,
57 public recreation uses, public buildings, public education
58 facilities, medical facilities and public transportation systems;

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

61 (b)(ii)1; or

62 3. For any of the purposes for which monies
63 in the county general fund may be expended.

64 No funds deposited into the special fund shall be expended on
65 projects related to the sale or distribution of gas or
66 electricity;

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

69 (iv) Ten percent (10%) shall be paid to the Town
70 of Tunica for deposit into the general fund of the municipality
71 for expenditure for the purposes of the support, operation or
72 maintenance of fire protection, streets, sidewalks and related
73 structures, libraries, airports, municipal water and sewer systems
74 both within and outside the corporate limits, municipal buildings,
75 parks and recreation, the police department, supervision and
76 finance, advertising and bringing into favorable notice the
77 opportunities, possibilities and resources of the municipality,
78 and debt service as to existing outstanding debt of the
79 municipality as of the effective date of this act; and

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

83 (3) The board of supervisors may decrease the fee or
84 increase the fee up to an amount equal to, but not exceeding,
85 three and two-tenths percent (3.2%) of the gross revenue of the
86 vessels annually. The State Tax Commission shall be notified not
87 less than thirty (30) days before the effective date of the
88 change.

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