

By: Representative Miles

To: Gaming; Ways and Means

HOUSE BILL NO. 215  
(As Passed the House)

1 AN ACT TO AMEND SECTION 75-76-129, MISSISSIPPI CODE OF 1972,  
 2 TO REDISTRIBUTE A PORTION OF THE STATE'S SHARE OF GAMING LICENSE  
 3 FEES TO SPECIAL FUNDS, THE PROCEEDS OF WHICH MAY BE USED FOR THE  
 4 LOCAL SYSTEM BRIDGE REPLACEMENT AND REHABILITATION PROGRAM AND THE  
 5 LOCAL SYSTEM ROAD PROGRAM; TO AMEND SECTION 65-37-13, MISSISSIPPI  
 6 CODE OF 1972, TO DELETE THE PROVISIONS THAT REQUIRE THE  
 7 LEGISLATURE TO APPROPRIATE MONIES TO THE LOCAL SYSTEM BRIDGE  
 8 REPLACEMENT AND REHABILITATION FUND; TO AMEND SECTION 65-18-9 AND  
 9 65-18-11, MISSISSIPPI CODE OF 1972, TO CREATE THE LOCAL SYSTEM  
 10 ROAD FUND; TO AUTHORIZE THE STATE ENGINEER TO ALLOCATE MONIES IN  
 11 THE FUND TO EACH COUNTY FOR CONSTRUCTING, RECONSTRUCTING OF LOCAL  
 12 SYSTEM ROADS; TO AMEND SECTION 27-5-101, MISSISSIPPI CODE OF 1972,  
 13 TO DELETE THE REQUIREMENT FOR THE PAYMENT OF A PORTION OF THE  
 14 REVENUES DERIVED FROM MOTOR FUEL TAXES TO BE DEPOSITED INTO THE  
 15 GAMING COUNTIES BOND SINKING FUND FOR THE PURPOSE OF PAYING THE  
 16 DEBT SERVICE ON BONDS ISSUED IN SUPPORT OF THE GAMING COUNTIES  
 17 INFRASTRUCTURE PROGRAM; TO AMEND SECTIONS 75-76-5, MISSISSIPPI  
 18 CODE OF 1972, TO REVISE THE DEFINITION OF THE TERM "LICENSE FEES"  
 19 UNDER THE MISSISSIPPI GAMING CONTROL ACT TO PROVIDE THAT THE TERM  
 20 INCLUDES FEES REQUIRED FOR INVESTIGATION OF APPLICANTS FOR GAMING  
 21 LICENSES; TO AMEND SECTION 75-76-33, MISSISSIPPI CODE OF 1972, TO  
 22 PROVIDE THAT SUCH FEES SHALL BE DISTRIBUTED AS OTHER FEES  
 23 COLLECTED UNDER THE MISSISSIPPI GAMING CONTROL ACT; AND FOR  
 24 RELATED PURPOSES.

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

26 **SECTION 1.** Section 75-76-129, Mississippi Code of 1972, is  
 27 amended as follows:

28 **[Through June 30, 2022, this section shall read as follows:]**

29 75-76-129. On or before the last day of each month all  
 30 taxes, fees, interest, penalties, damages, fines or other monies  
 31 collected by the State Tax Commission during that month under the  
 32 provisions of this chapter, with the exception of (a) the local  
 33 government fees imposed under Section 75-76-195, and (b) an amount  
 34 equal to Three Million Dollars (\$3,000,000.00) of the revenue  
 35 collected pursuant to the fee imposed under Section  
 36 75-76-177(1)(c), or an amount equal to twenty-five percent (25%)  
 37 of the revenue collected pursuant to the fee imposed under Section  
 38 75-76-177(1)(c), whichever is the greater amount, shall be paid by

39 the State Tax Commission to the State Treasurer to be deposited in  
40 the State General Fund. The local government fees shall be  
41 distributed by the State Tax Commission pursuant to Section  
42 75-76-197. \* \* \* An amount equal to Three Million Dollars  
43 (\$3,000,000.00) of the revenue collected during that month  
44 pursuant to the fee imposed under Section 75-76-177(1)(c) shall be  
45 deposited by the State Tax Commission into the bond sinking fund  
46 created in Section 65-39-3. \* \* \* The revenue collected during  
47 that month pursuant to the fee imposed under Section  
48 75-76-177(1)(c) that is in excess of Three Million Dollars  
49 (\$3,000,000.00), but is less than twenty-five percent (25%) of the  
50 amount of revenue collected during that month, shall be  
51 distributed as follows:

52 (a) One Million Five Hundred Thousand Dollars  
53 (\$1,500,000.00) shall be deposited each month into the Local  
54 System Bridge Replacement and Rehabilitation Fund created under  
55 Section 65-37-13.

56 (b) The amount each month that exceeds One Million Five  
57 Hundred Thousand Dollars (\$1,500,000.00) shall be deposited each  
58 month into the Local System Road Fund created under Section  
59 65-18-9.

60 **[From and after July 1, 2022, this section shall read as**  
61 **follows:]**

62 75-76-129. On or before the last day of each month, all  
63 taxes, fees, interest, penalties, damages, fines or other monies  
64 collected by the State Tax Commission during that month under the  
65 provisions of this chapter, with the exception of the local  
66 government fees imposed under Section 75-76-195, shall be paid by  
67 the State Tax Commission to the State Treasurer to be deposited in  
68 the State General Fund. The local government fees shall be  
69 distributed by the State Tax Commission pursuant to Section  
70 75-76-197.

71           **SECTION 2.** Section 65-37-13, Mississippi Code of 1972, is  
72 amended as follows:

73           65-37-13. (1) There is created in the State Treasury a  
74 special fund to be designated as the "Local System Bridge  
75 Replacement and Rehabilitation Fund." The fund shall consist of  
76 the monies directed to be deposited into the fund under Section  
77 75-76-129, and such other monies as the Legislature may designate  
78 for deposit into the fund. Monies in the fund may be expended  
79 upon legislative appropriation in accordance with the provisions  
80 of Sections 65-37-1 through 65-37-15.

81           \* \* \*

82           (2) Such monies as are deposited into the fund under the  
83 provisions of this section may be expended upon requisition  
84 therefor by the State Aid Engineer in accordance with the  
85 provisions of Sections 65-37-1 through 65-37-15. The Office of  
86 State Aid Road Construction shall be entitled to reimbursement  
87 from monies in the fund, upon requisitions therefor by the State  
88 Aid Engineer, for the actual expenses incurred by the office in  
89 administering the provisions of the local system bridge  
90 replacement and rehabilitation program. Unexpended amounts  
91 remaining in the fund at the end of a fiscal year shall not lapse  
92 into the State General Fund, and any interest earned on amounts in  
93 the fund shall be deposited to the credit of the fund.

94           (3) Monies in the Local System Bridge Replacement and  
95 Rehabilitation Fund shall be allocated and become available for  
96 distribution to counties in accordance with the formula prescribed  
97 in Section 65-37-4 beginning January 1, 1995, on a  
98 project-by-project basis. Monies in the Local System Bridge  
99 Replacement and Rehabilitation Fund may not be used or expended  
100 for any purpose except as authorized under Sections 65-37-1  
101 through 65-37-15.

102           (4) Monies in the Local System Bridge Replacement and  
103 Rehabilitation Fund may be credited to a county in advance of the

104 normal accrual to finance certain projects, subject to the  
105 approval of the State Aid Engineer and subject further to the  
106 following limitations:

107 (a) That the maximum amount of such monies that may be  
108 advanced to any county shall not exceed ninety percent (90%) of  
109 the funds estimated to accrue to such county during the remainder  
110 of the term of office of the board of supervisors of such county;

111 (b) That no advance credit of funds will be made to any  
112 county when the unobligated balance in the Local System Bridge  
113 Replacement and Rehabilitation Fund is less than One Million  
114 Dollars (\$1,000,000.00); and

115 (c) That such advance crediting of funds be effected by  
116 the State Aid Engineer at the time of the approval of the plans  
117 and specifications for the proposed projects.

118 It is the intent of this provision to utilize to the fullest  
119 practicable extent the balance of monies in the Local System  
120 Bridge Replacement and Rehabilitation Fund on hand at all times.

121 **SECTION 3.** Section 65-18-9, Mississippi Code of 1972, is  
122 amended as follows:

123 65-18-9. (1) The State Aid Engineer shall allocate annually  
124 the amount of the state aid road allocation of a county that is  
125 requested by such county for use in the construction,  
126 reconstruction and paving of local system roads in the county if  
127 the county has met the requirements of this chapter; provided,  
128 however, that the State Aid Engineer shall not allocate more than  
129 twenty-five percent (25%) of the annual state aid road allocation  
130 of a county for such purposes.

131 (2) The State Aid Engineer shall allocate annually the  
132 amount of the Local System Bridge Replacement and Rehabilitation  
133 Program allocation of a county that is requested by such county  
134 for use in the construction, reconstruction and paving of local  
135 system roads in the county if:

136           (a) The State Aid Engineer has certified, pursuant to  
137 Section 65-37-7, that all the local system bridges within the  
138 county have a sufficiency rating of greater than fifty (50) or  
139 that all such bridges within the county with a sufficiency rating  
140 of fifty (50) or less are currently under contract for replacement  
141 or rehabilitation; and

142           (b) The county has met the requirements of this  
143 chapter.

144           (3) There is created in the State Treasury a special fund to  
145 be designated as the "Local System Road Fund." The fund shall  
146 consist of the monies directed to be deposited into the fund under  
147 Section 75-76-129 and such other monies as the Legislature may  
148 designate for deposit into the fund. The State Aid Engineer shall  
149 allocate annually to each county monies in the fund according to  
150 state aid road formula under Section 27-65-75(4). Monies  
151 allocated to a county under this subsection shall be used by a  
152 county in the construction, reconstruction and paving of local  
153 system roads in the county if the county meets the requirements of  
154 this chapter.

155           (4) The State Aid Engineer shall establish specific designs  
156 and standards to be followed by such counties in the construction,  
157 reconstruction and paving of local system roads. The specific  
158 designs and standards shall be based upon policies on geometric  
159 design of local rural roads, highways and streets adopted and  
160 published by the American Association of State Highway and  
161 Transportation Officials.

162           **SECTION 4.** Section 65-18-11, Mississippi Code of 1972, is  
163 amended as follows:

164           65-18-11. (1) In order for a county to be eligible to  
165 utilize its Local System Bridge Replacement and Rehabilitation  
166 Program allocation, any of its state aid road funds, or any of the  
167 monies allocated to it from the Local System Road Fund, for the

168 Local System Road Program, a county must meet the following  
169 conditions:

170 (a) The county has employed a county engineer, together  
171 with such other technical assistance as is necessary to carry out  
172 the duties of this chapter, the same as provided under the  
173 provisions of Section 65-9-15, for its state aid road system and,  
174 through its official minutes, has authorized the county engineer  
175 to perform the necessary engineering services connected with the  
176 Local System Road Program. The county engineer shall prepare the  
177 necessary plans and designs for all construction projects,  
178 including state aid projects and projects provided under this  
179 chapter. He also shall provide engineering supervision for the  
180 construction of such projects and shall approve all estimate  
181 payments made on the projects. Engineering cost for any project  
182 performed under the Local System Road Program may be paid from any  
183 funds allocated to a county under the program; however, the  
184 maximum fee paid to an engineer shall not exceed twelve percent  
185 (12%) of the final construction cost. No such cost shall be  
186 reimbursed to the county before the letting of the project; and

187 (b) The county has presented a plan for the  
188 construction, reconstruction and paving of a local system road  
189 which plan has been made and approved by the county engineer of  
190 the county, showing the specific road or project to be improved,  
191 stating the condition of the existing roadbed, drainage and  
192 bridges and outlining the type of construction or reconstruction  
193 to be made and the designs and specifications therefor, including  
194 the paving of the road and the sources of revenue to be used and  
195 the sources and types of material to be used thereon. The plan  
196 shall be presented to the State Aid Engineer for the initial  
197 approval of the beginning of a project to receive monies.

198 (2) After the initial approval of the plan and plans as  
199 specified in subsection (1)(b) of this section has been made by  
200 the State Aid Engineer, the county shall be eligible to receive

201 all funds made available to the county under the Local System Road  
202 Program to be used exclusively for the construction,  
203 reconstruction or paving of the local system road. The project  
204 may be done either by contract or by using county equipment and  
205 employees. It shall be according to the original plan or any  
206 amendments thereto which have been approved by the State Aid  
207 Engineer. The board may use county equipment and employees if the  
208 construction can be accomplished at a more reasonable cost than  
209 can be achieved by contract.

210 **SECTION 5.** Section 27-5-101, Mississippi Code of 1972, is  
211 amended as follows:

212 **[With regard to any county which is exempt from the**  
213 **provisions of Section 19-2-3, this section shall read as follows:]**

214 27-5-101. Unless otherwise provided in this section, on or  
215 before the fifteenth day of each month, all gasoline, diesel fuel  
216 or kerosene taxes which are levied under the laws of this state  
217 and collected during the previous month shall be paid and  
218 apportioned by the State Tax Commission as follows:

219 (a) (i) Except as otherwise provided in Section  
220 31-17-127, from the gross amount of gasoline, diesel fuel or  
221 kerosene taxes produced by the state, there shall be deducted an  
222 amount equal to one-sixth (1/6) of principal and interest  
223 certified by the State Treasurer to the State Tax Commission to be  
224 due on the next semiannual bond and interest payment date, as  
225 required under the provisions of Chapter 130, Laws of 1938, and  
226 subsequent acts authorizing the issuance of bonds payable from  
227 gasoline, diesel fuel or kerosene tax revenue on a parity with the  
228 bonds issued under authority of said Chapter 130. The State  
229 Treasurer shall certify to the State Tax Commission on or before  
230 the fifteenth day of each month the amount to be paid to the  
231 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws  
232 of 1938, and subsequent acts authorizing the issuance of bonds  
233 payable from gasoline, diesel fuel or kerosene tax revenue, on a

234 parity with the bonds issued under authority of said Chapter 130;  
235 and the State Tax Commission shall, on or before the twenty-fifth  
236 day of each month, pay into the State Treasury for credit to the  
237 "Highway Bonds Sinking Fund" the amount so certified to him by the  
238 State Treasurer due to be paid into such fund each month. The  
239 payments to the "Highway Bonds Sinking Fund" shall be made out of  
240 gross gasoline, diesel fuel or kerosene tax collections before  
241 deductions of any nature are considered; however, such payments  
242 shall be deducted from the allocation to the Mississippi  
243 Department of Transportation under paragraph (c) of this section.

244 (ii) From collections derived from the portion of  
245 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,  
246 from the portion of the tax on aviation gas under Section 27-55-11  
247 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the  
248 portion of the special fuel tax levied under Sections 27-55-519  
249 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten  
250 Cents (10¢) per gallon, from the portion of the taxes levied under  
251 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per  
252 gallon that exceeds One Cent (1¢) per gallon on special fuel and  
253 Five and One-fourth Cents (5.25¢) per gallon on special fuel used  
254 as aircraft fuel, from the portion of the excise tax on compressed  
255 gas used as a motor fuel that exceeds the rate of tax in effect on  
256 June 30, 1987, and from the portion of the gasoline excise tax in  
257 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
258 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there  
259 shall be deducted:

260 1. An amount as provided in Section  
261 27-65-75(4) to the credit of a special fund designated as the  
262 "Office of State Aid Road Construction."

263 2. An amount equal to the tax collections  
264 derived from Two Cents (2¢) per gallon of the gasoline excise tax  
265 for distribution to the State Highway Fund to be used exclusively  
266 for the construction, reconstruction and maintenance of highways



267 of the State of Mississippi or the payment of interest and  
268 principal on bonds when specifically authorized by the Legislature  
269 for that purpose.

270                   3. The balance shall be deposited in the  
271 State Treasury to the credit of the State Highway Fund.

272                   (b) Subject to the provisions that said basis of  
273 distribution shall in nowise affect adversely the amount  
274 specifically pledged in paragraph (a) of this section to be paid  
275 into the "Highway Bonds Sinking Fund," the following shall be  
276 deducted from the amount produced by the state tax on gasoline,  
277 diesel fuel or kerosene tax collections, excluding collections  
278 derived from the portion of the gasoline excise tax that exceeds  
279 Seven Cents (7¢) per gallon, from the portion of the tax on  
280 aviation gas under Section 27-55-11 that exceeds Six and  
281 Four-tenths Cents (6.4¢) per gallon, from the portion of the  
282 special fuel tax levied under Sections 27-55-519 and 27-55-521, at  
283 Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per  
284 gallon, from the portion of the taxes levied under Section  
285 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that  
286 exceeds One Cent (1¢) per gallon on special fuel and Five and  
287 One-fourth Cents (5.25¢) per gallon on special fuel used as  
288 aircraft fuel, from the portion of the excise tax on compressed  
289 gas used as a motor fuel that exceeds the rate of tax in effect on  
290 June 30, 1987, and from the portion of the gasoline excise tax in  
291 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
292 excess of Ten Cents (10¢) per gallon under Section 27-61-5:

293                   (i) Twenty percent (20%) of such amount which  
294 shall be earmarked and set aside for the construction,  
295 reconstruction and maintenance of the highways and roads of the  
296 state, provided that if such twenty percent (20%) should reduce  
297 any county to a lesser amount than that received in the fiscal  
298 year ending June 30, 1966, then such twenty percent (20%) shall be

299 reduced to a percentage to provide that no county shall receive  
300 less than its portion for the fiscal year ending June 30, 1966;

301 (ii) The amount allowed as refund on gasoline or  
302 as tax credit on diesel fuel or kerosene used for agricultural,  
303 maritime, industrial, domestic, and nonhighway purposes;

304 (iii) Five percent (5%) of such amount shall be  
305 paid to the State Highway Fund;

306 (iv) The amount or portion thereof authorized by  
307 legislative appropriation to the Fisheries and Wildlife Fund  
308 created under Section 59-21-25;

309 (v) The amount for deposit into the special  
310 aviation fund under paragraph (d) of this section; and

311 (vi) The remainder shall be divided on a basis of  
312 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the  
313 same basis as Four and One-half Cents (4-1/2¢) and Two and  
314 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and  
315 six and forty-three one-hundredths (6.43) and three and  
316 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel  
317 fuel or kerosene). The amount produced by the nine-fourteenths  
318 (9/14) division shall be allocated to the Transportation  
319 Department and paid into the State Treasury as provided in this  
320 section and in Section 27-5-103 and the five-fourteenths (5/14)  
321 division shall be returned to the counties of the state on the  
322 following basis:

323 1. In each fiscal year, each county shall be  
324 paid each month the same percentage of the monthly total to be  
325 distributed as was paid to that county during the same month in  
326 the fiscal year which ended April 9, 1960, until the county  
327 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such  
328 fiscal year, at which time funds shall be distributed under the  
329 provisions of paragraph (b)(vi)4 of this section.

330 2. If after payments in 1 above, any county  
331 has not received a total of One Hundred Ninety Thousand Dollars

332 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,  
333 and each fiscal year thereafter, then any available funds not  
334 distributed under 1 above shall be used to bring such county or  
335 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)  
336 or such funds shall be divided equally among such counties not  
337 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if  
338 there is not sufficient money to bring all the counties to said  
339 One Hundred Ninety Thousand Dollars (\$190,000.00).

340                   3. When a county has been paid an amount  
341 equal to the total which was paid to the same county during the  
342 fiscal year ended April 9, 1960, such county shall receive no  
343 further payments during the then current fiscal year until the  
344 last month of such current fiscal year, at which time distribution  
345 will be made under 2 above, except as set out in 4 below.

346                   4. During the last month of the current  
347 fiscal year, should it be determined that there are funds  
348 available in excess of the amount distributed for the year under 1  
349 and 2 above, then such excess funds shall be distributed among the  
350 various counties as follows:

351                                 One-third (1/3) of such excess to be  
352 divided equally among the counties;

353                                 One-third (1/3) of such excess to be paid  
354 to the counties in the proportion which the population of each  
355 county bears to the total population of the state according to the  
356 last federal census;

357                                 One-third (1/3) of such excess to be paid  
358 to the counties in the proportion which the number of square miles  
359 of each county bears to the total square miles in the state.

360                   5. It is the declared purpose and intent of  
361 the Legislature that no county shall be paid less than was paid  
362 during the year ended April 9, 1960, unless the amount to be  
363 distributed to all counties in any year is less than the amount  
364 distributed to all counties during the year ended April 9, 1960.

365           The Municipal Aid Fund as established by Section 27-5-103  
366 shall not participate in any portion of any funds allocated to any  
367 county hereunder over and above One Hundred Ninety Thousand  
368 Dollars (\$190,000.00).

369           In any county having countywide road or bridge bonds, or  
370 supervisors district or district road or bridge bonds outstanding,  
371 which exceed, in the aggregate, twelve percent (12%) of the  
372 assessed valuation of the taxable property of the county or  
373 district, it shall be the duty of the board of supervisors to set  
374 aside not less than sixty percent (60%) of such county's share or  
375 district's share of the gasoline, diesel fuel or kerosene taxes to  
376 be used in paying the principal and interest on such road or  
377 bridge bonds as they mature.

378           In any county having such countywide road or bridge bonds or  
379 district road or bridge bonds outstanding which exceed, in the  
380 aggregate, eight percent (8%) of the assessed valuation of the  
381 taxable property of the county, but which do not exceed, in the  
382 aggregate, twelve percent (12%) of the assessed valuation of the  
383 taxable property of the county, it shall be the duty of the board  
384 of supervisors to set aside not less than thirty-five percent  
385 (35%) of such county's share of the gasoline, diesel fuel or  
386 kerosene taxes to be used in paying the principal and interest of  
387 such road or bridge bonds as they mature.

388           In any county having such countywide road or bridge bonds or  
389 district road or bridge bonds outstanding which exceed, in the  
390 aggregate, five percent (5%) of the assessed valuation of the  
391 taxable property of the county, but which do not exceed, in the  
392 aggregate, eight percent (8%) of the assessed valuation of the  
393 taxable property of the county, it shall be the duty of the board  
394 of supervisors to set aside not less than twenty percent (20%) of  
395 such county's share of the gasoline, diesel fuel or kerosene taxes  
396 to be used in paying the principal and interest of such road and  
397 bridge bonds as they mature.

398           In any county having such countywide road or bridge bonds or  
399 district road or bridge bonds outstanding which do not exceed, in  
400 the aggregate, five percent (5%) of the assessed valuation of the  
401 taxable property of the county, it shall be the duty of the board  
402 of supervisors to set aside not less than ten percent (10%) of  
403 such county's share of the gasoline, diesel fuel or kerosene taxes  
404 to be used in paying the principal and interest on such road or  
405 bridge bonds as they mature.

406           The portion of any such county's share of the gasoline,  
407 diesel fuel or kerosene taxes thus set aside for the payment of  
408 the principal and interest of road or bridge bonds, as provided  
409 for in this section, shall be used first in paying the currently  
410 maturing installments of the principal and interest of such  
411 countywide road or bridge bonds, if there be any such countywide  
412 road or bridge bonds outstanding, and secondly, in paying the  
413 currently maturing installments of principal and interest of  
414 district road or bridge bonds outstanding. It shall be the duty  
415 of the board of supervisors to pay bonds and interest maturing in  
416 each supervisors district out of the supervisors district's share  
417 of the gasoline, diesel fuel or kerosene taxes of such district.

418           The remaining portion of such county's share of the gasoline,  
419 diesel fuel or kerosene taxes, after setting aside the portion  
420 above provided for the payment of the principal and interest of  
421 bonds, shall be used in the construction and maintenance of any  
422 public highways, bridges, or culverts of the county, including the  
423 roads in special or separate road districts, in the discretion of  
424 the board of supervisors, or in paying the interest and principal  
425 of county road and bridge bonds or district road and bridge bonds,  
426 in the discretion of the board of supervisors.

427           In any county having no countywide road or bridge bonds or  
428 district road or bridge bonds outstanding, all such county's share  
429 of the gasoline, diesel fuel or kerosene taxes shall be used in  
430 the construction, reconstruction, and maintenance of the public

431 highways, bridges, or culverts of the county as the board of  
432 supervisors may determine.

433 In every county in which there are county road bonds or  
434 seawall or road protection bonds outstanding which were issued for  
435 the purpose of building bridges or constructing public roads or  
436 seawalls, such funds shall be used in the manner provided by law.

437 (c) From the amount produced by the nine-fourteenths  
438 (9/14) division allocated to the Transportation Department, there  
439 shall be deducted:

440 (i) The amount paid to the State Treasurer for the  
441 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

442 (ii) Any amounts due counties in accordance with  
443 Section 65-33-45 which have outstanding bonds issued for seawall  
444 or road protection purposes, issued under provisions of Chapter  
445 319, Laws of 1924, and amendments thereto;

446 \* \* \*

447 (iii) Except as otherwise provided in Section  
448 31-17-127, the remainder shall be paid by the State Tax Commission  
449 to the State Treasurer on the fifteenth day of each month next  
450 succeeding the month in which the gasoline, diesel fuel or  
451 kerosene taxes were collected to the credit of the State Highway  
452 Fund.

453 The funds allocated for the construction, reconstruction, and  
454 improvement of state highways, bridges, and culverts, or so much  
455 thereof as may be necessary, shall first be used in conjunction  
456 with funds supplied by the federal government for such purposes  
457 and allocated to the State Transportation Department to be  
458 expended on the state highway system. It is specifically provided  
459 hereby that the necessary portion of such funds hereinabove  
460 allocated to the State Transportation Department may be used for  
461 the prompt payment of principal and interest on highway bonds  
462 heretofore issued, including such bonds issued or to be issued

463 under the provisions of Chapter 312, Laws of 1956, and amendments  
464 thereto.

465         Nothing contained in this section shall be construed to  
466 reduce the amount of such gasoline, diesel fuel or kerosene excise  
467 taxes levied by the state, allotted under the provisions of Title  
468 65, Chapter 33, Mississippi Code of 1972, to counties in which  
469 there are outstanding bonds issued for seawall or road protection  
470 purposes issued under the provisions of Chapter 319, Laws of 1924,  
471 and amendments thereto; the amount of said gasoline, diesel fuel  
472 or kerosene excise taxes designated in this section for the  
473 payment of bonds and interest authorized and issued or to be  
474 issued under the provisions of Chapter 130, Laws of 1938, and  
475 subsequent acts authorizing the issuance of bonds payable from  
476 gasoline, diesel fuel or kerosene tax revenue, shall, in such  
477 counties, be considered as being paid "into the State Treasury to  
478 the credit of the State Highway Fund" within the meaning of  
479 Section 65-33-45 in computing the amount to be paid to such  
480 counties under the provisions of said section, and this section  
481 shall be administered in connection with Title 65, Chapter 33,  
482 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and  
483 65-33-49 dealing with seawalls, as if made a part of this section.

484         (d) The proceeds of the Five and One-fourth Cents  
485 (5.25¢) of the tax per gallon on oils used as a propellant for jet  
486 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax  
487 per gallon on aviation gasoline and the tax of One Cent (1¢) per  
488 gallon for each gallon of gasoline for which a refund has been  
489 made pursuant to Section 27-55-23 because such gasoline was used  
490 for aviation purposes, shall be paid to the State Treasury into a  
491 special fund to be used exclusively, pursuant to legislative  
492 appropriation, for the support and development of aeronautics as  
493 defined in Section 61-1-3.

494         (e) State highway funds in an amount equal to the  
495 difference between Forty-two Million Dollars (\$42,000,000.00) and

496 the annual debt service payable on the state's highway revenue  
497 refunding bonds, Series 1985, shall be expended for the  
498 construction or reconstruction of highways designated under the  
499 highway program created under Section 65-3-97.

500 (f) "Gasoline, diesel fuel or kerosene taxes" as used  
501 in this section shall be deemed to mean and include state  
502 gasoline, diesel fuel or kerosene taxes levied and imposed on  
503 distributors of gasoline, diesel fuel or kerosene, and all state  
504 excise taxes derived from any fuel used to propel vehicles upon  
505 the highways of this state, when levied by any statute.

506 **[With regard to any county which is required to operate on a**  
507 **countywide system of road administration as described in Section**  
508 **19-2-3, this section shall read as follows:]**

509 27-5-101. Unless otherwise provided in this section, on or  
510 before the fifteenth day of each month, all gasoline, diesel fuel  
511 or kerosene taxes which are levied under the laws of this state  
512 and collected during the previous month shall be paid and  
513 apportioned by the State Tax Commission as follows:

514 (a) (i) Except as otherwise provided in Section  
515 31-17-127, from the gross amount of gasoline, diesel fuel or  
516 kerosene taxes produced by the state, there shall be deducted an  
517 amount equal to one-sixth (1/6) of principal and interest  
518 certified by the State Treasurer to the State Tax Commission to be  
519 due on the next semiannual bond and interest payment date, as  
520 required under the provisions of Chapter 130, Laws of 1938, and  
521 subsequent acts authorizing the issuance of bonds payable from  
522 gasoline, diesel fuel or kerosene tax revenue on a parity with the  
523 bonds issued under authority of said Chapter 130. The State  
524 Treasurer shall certify to the State Tax Commission on or before  
525 the fifteenth day of each month the amount to be paid to the  
526 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws  
527 of 1938, and subsequent acts authorizing the issuance of bonds  
528 payable from gasoline, diesel fuel or kerosene tax revenue, on a



529 parity with the bonds issued under authority of said Chapter 130;  
530 and the State Tax Commission shall, on or before the twenty-fifth  
531 day of each month, pay into the State Treasury for credit to the  
532 "Highway Bonds Sinking Fund" the amount so certified to him by the  
533 State Treasurer due to be paid into such fund each month. The  
534 payments to the "Highway Bonds Sinking Fund" shall be made out of  
535 gross gasoline, diesel fuel or kerosene tax collections before  
536 deductions of any nature are considered; however, such payments  
537 shall be deducted from the allocation to the Transportation  
538 Department under paragraph (c) of this section.

539           (ii) From collections derived from the portion of  
540 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,  
541 from the portion of the tax on aviation gas under Section 27-55-11  
542 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the  
543 portion of the special fuel tax levied under Sections 27-55-519  
544 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten  
545 Cents (10¢) per gallon, from the portion of the taxes levied under  
546 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per  
547 gallon that exceeds One Cent (1¢) per gallon on special fuel and  
548 Five and One-fourth Cents (5.25¢) per gallon on special fuel used  
549 as aircraft fuel, from the portion of the excise tax on compressed  
550 gas used as a motor fuel that exceeds the rate of tax in effect on  
551 June 30, 1987, and from the portion of the gasoline excise tax in  
552 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
553 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there  
554 shall be deducted:

555           1. An amount as provided in Section  
556 27-65-75(4) to the credit of a special fund designated as the  
557 "Office of State Aid Road Construction."

558           2. An amount equal to the tax collections  
559 derived from Two Cents (2¢) per gallon of the gasoline excise tax  
560 for distribution to the State Highway Fund to be used exclusively  
561 for the construction, reconstruction and maintenance of highways

562 of the State of Mississippi or the payment of interest and  
563 principal on bonds when specifically authorized by the Legislature  
564 for that purpose.

565                   3. The balance shall be deposited in the  
566 State Treasury to the credit of the State Highway Fund.

567                   (b) Subject to the provisions that said basis of  
568 distribution shall in nowise affect adversely the amount  
569 specifically pledged in paragraph (a) of this section to be paid  
570 into the "Highway Bonds Sinking Fund," the following shall be  
571 deducted from the amount produced by the state tax on gasoline,  
572 diesel fuel or kerosene tax collections, excluding collections  
573 derived from the portion of the gasoline excise tax that exceeds  
574 Seven Cents (7¢) per gallon, from the portion of the tax on  
575 aviation gas under Section 27-55-11 that exceeds Six and  
576 Four-tenths Cents (6.4¢) per gallon, from the portion of the  
577 special fuel tax levied under Sections 27-55-519 and 27-55-521, at  
578 Eighteen Cents (18¢) per gallon, that exceeds Ten Cents (10¢) per  
579 gallon, from the portion of the taxes levied under Section  
580 27-55-519, at Five and Three-fourths Cents (5.75¢) that exceeds  
581 One Cent (1¢) per gallon on special fuel and Five and One-fourth  
582 Cents (5.25¢) per gallon on special fuel used as aircraft fuel,  
583 from the portion of the excise tax on compressed gas used as a  
584 motor fuel that exceeds the rate of tax in effect on June 30,  
585 1987, and from the portion of the gasoline excise tax in excess of  
586 Seven Cents (7¢) per gallon and the diesel excise tax in excess of  
587 Ten Cents (10¢) per gallon under Section 27-61-5:

588                   (i) Twenty percent (20%) of such amount which  
589 shall be earmarked and set aside for the construction,  
590 reconstruction and maintenance of the highways and roads of the  
591 state, provided that if such twenty percent (20%) should reduce  
592 any county to a lesser amount than that received in the fiscal  
593 year ending June 30, 1966, then such twenty percent (20%) shall be

594 reduced to a percentage to provide that no county shall receive  
595 less than its portion for the fiscal year ending June 30, 1966;

596 (ii) The amount allowed as refund on gasoline or  
597 as tax credit on diesel fuel or kerosene used for agricultural,  
598 maritime, industrial, domestic and nonhighway purposes;

599 (iii) Five percent (5%) of such amount shall be  
600 paid to the State Highway Fund;

601 (iv) The amount or portion thereof authorized by  
602 legislative appropriation to the Fisheries and Wildlife Fund  
603 created under Section 59-21-25;

604 (v) The amount for deposit into the special  
605 aviation fund under paragraph (d) of this section; and

606 (vi) The remainder shall be divided on a basis of  
607 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the  
608 same basis as Four and One-half Cents (4-1/2¢) and Two and  
609 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and  
610 six and forty-three one-hundredths (6.43) and three and  
611 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel  
612 fuel or kerosene). The amount produced by the nine-fourteenths  
613 (9/14) division shall be allocated to the Transportation  
614 Department and paid into the State Treasury as provided in this  
615 section and in Section 27-5-103 and the five-fourteenths (5/14)  
616 division shall be returned to the counties of the state on the  
617 following basis:

618 1. In each fiscal year, each county shall be  
619 paid each month the same percentage of the monthly total to be  
620 distributed as was paid to that county during the same month in  
621 the fiscal year which ended April 9, 1960, until the county  
622 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such  
623 fiscal year, at which time funds shall be distributed under the  
624 provisions of paragraph (b)(vi)4 of this section.

625 2. If after payments in 1 above, any county  
626 has not received a total of One Hundred Ninety Thousand Dollars

627 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,  
628 and each fiscal year thereafter, then any available funds not  
629 distributed under 1 above shall be used to bring such county or  
630 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)  
631 or such funds shall be divided equally among such counties not  
632 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if  
633 there is not sufficient money to bring all the counties to said  
634 One Hundred Ninety Thousand Dollars (\$190,000.00).

635                   3. When a county has been paid an amount  
636 equal to the total which was paid to the same county during the  
637 fiscal year ended April 9, 1960, such county shall receive no  
638 further payments during the then current fiscal year until the  
639 last month of such current fiscal year, at which time distribution  
640 will be made under 2 above, except as set out in 4 below.

641                   4. During the last month of the current  
642 fiscal year, should it be determined that there are funds  
643 available in excess of the amount distributed for the year under 1  
644 and 2 above, then such excess funds shall be distributed among the  
645 various counties as follows:

646                                 One-third (1/3) of such excess to be  
647 divided equally among the counties;

648                                 One-third (1/3) of such excess to be paid  
649 to the counties in the proportion which the population of each  
650 county bears to the total population of the state according to the  
651 last federal census;

652                                 One-third (1/3) of such excess to be paid  
653 to the counties in the proportion which the number of square miles  
654 of each county bears to the total square miles in the state.

655                   5. It is the declared purpose and intent of  
656 the Legislature that no county shall be paid less than was paid  
657 during the year ended April 9, 1960, unless the amount to be  
658 distributed to all counties in any year is less than the amount  
659 distributed to all counties during the year ended April 9, 1960.

660           The Municipal Aid Fund as established by Section 27-5-103  
661 shall not participate in any portion of any funds allocated to any  
662 county hereunder over and above One Hundred Ninety Thousand  
663 Dollars (\$190,000.00).

664           In any county having road or bridge bonds outstanding which  
665 exceed, in the aggregate, twelve percent (12%) of the assessed  
666 valuation of the taxable property of the county, it shall be the  
667 duty of the board of supervisors to set aside not less than sixty  
668 percent (60%) of such county's share of the gasoline, diesel fuel  
669 or kerosene taxes to be used in paying the principal and interest  
670 on such road or bridge bonds as they mature.

671           In any county having such road or bridge bonds outstanding  
672 which exceed, in the aggregate, eight percent (8%) of the assessed  
673 valuation of the taxable property of the county, but which do not  
674 exceed, in the aggregate, twelve percent (12%) of the assessed  
675 valuation of the taxable property of the county, it shall be the  
676 duty of the board of supervisors to set aside not less than  
677 thirty-five percent (35%) of such county's share of the gasoline,  
678 diesel fuel or kerosene taxes to be used in paying the principal  
679 and interest of such road or bridge bonds as they mature.

680           In any county having such road or bridge bonds outstanding  
681 which exceed, in the aggregate, five percent (5%) of the assessed  
682 valuation of the taxable property of the county, but which do not  
683 exceed, in the aggregate, eight percent (8%) of the assessed  
684 valuation of the taxable property of the county, it shall be the  
685 duty of the board of supervisors to set aside not less than twenty  
686 percent (20%) of such county's share of the gasoline, diesel fuel  
687 or kerosene taxes to be used in paying the principal and interest  
688 of such road and bridge bonds as they mature.

689           In any county having such road or bridge bonds outstanding  
690 which do not exceed, in the aggregate, five percent (5%) of the  
691 assessed valuation of the taxable property of the county, it shall  
692 be the duty of the board of supervisors to set aside not less than

693 ten percent (10%) of such county's share of the gasoline, diesel  
694 fuel or kerosene taxes to be used in paying the principal and  
695 interest on such road or bridge bonds as they mature.

696 The portion of any such county's share of the gasoline,  
697 diesel fuel or kerosene taxes thus set aside for the payment of  
698 the principal and interest of road or bridge bonds, as provided  
699 for in this section, shall be used in paying the currently  
700 maturing installments of the principal and interest of such road  
701 or bridge bonds, if there be any such road or bridge bonds  
702 outstanding.

703 The remaining portion of such county's share of the gasoline,  
704 diesel fuel or kerosene taxes, after setting aside the portion  
705 above provided for the payment of the principal and interest of  
706 bonds, shall be used in the construction and maintenance of any  
707 public highways, bridges or culverts of the county, in the  
708 discretion of the board of supervisors.

709 In any county having no road or bridge bonds outstanding, all  
710 such county's share of the gasoline, diesel fuel or kerosene taxes  
711 shall be used in the construction, reconstruction and maintenance  
712 of the public highways, bridges or culverts of the county, as the  
713 board of supervisors may determine.

714 In every county in which there are county road bonds or  
715 seawall or road protection bonds outstanding which were issued for  
716 the purpose of building bridges or constructing public roads or  
717 seawalls, such funds shall be used in the manner provided by law.

718 (c) From the amount produced by the nine-fourteenths  
719 (9/14) division allocated to the Transportation Department, there  
720 shall be deducted:

721 (i) The amount paid to the State Treasurer for the  
722 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

723 (ii) Any amounts due counties in accordance with  
724 Section 65-33-45 which have outstanding bonds issued for seawall

725 or road protection purposes, issued under provisions of Chapter  
726 319, Laws of 1924, and amendments thereto; and

727 \* \* \*

728 (iii) Except as otherwise provided in Section  
729 31-17-127, the remainder shall be paid by the State Tax Commission  
730 to the State Treasurer on the fifteenth day of each month next  
731 succeeding the month in which the gasoline, diesel fuel or  
732 kerosene taxes were collected to the credit of the State Highway  
733 Fund.

734 The funds allocated for the construction, reconstruction and  
735 improvement of state highways, bridges and culverts, or so much  
736 thereof as may be necessary, shall first be used in conjunction  
737 with funds supplied by the federal government for such purposes  
738 and allocated to the Transportation Department to be expended on  
739 the state highway system. It is specifically provided hereby that  
740 the necessary portion of such funds hereinabove allocated to the  
741 Transportation Department may be used for the prompt payment of  
742 principal and interest on highway bonds heretofore issued,  
743 including such bonds issued or to be issued under the provisions  
744 of Chapter 312, Laws of 1956, and amendments thereto.

745 Nothing contained in this section shall be construed to  
746 reduce the amount of such gasoline, diesel fuel or kerosene excise  
747 taxes levied by the state, allotted under the provisions of Title  
748 65, Chapter 33, Mississippi Code of 1972, to counties in which  
749 there are outstanding bonds issued for seawall or road protection  
750 purposes issued under the provisions of Chapter 319, Laws of 1924,  
751 and amendments thereto; the amount of said gasoline, diesel fuel  
752 or kerosene excise taxes designated in this section for the  
753 payment of bonds and interest authorized and issued or to be  
754 issued under the provisions of Chapter 130, Laws of 1938, and  
755 subsequent acts authorizing the issuance of bonds payable from  
756 gasoline, diesel fuel or kerosene tax revenue, shall, in such  
757 counties, be considered as being paid "into the State Treasury to

758 the credit of the State Highway Fund" within the meaning of  
759 Section 65-33-45 in computing the amount to be paid to such  
760 counties under the provisions of said section, and this section  
761 shall be administered in connection with Title 65, Chapter 33,  
762 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and  
763 65-33-49 dealing with seawalls, as if made a part of this section.

764 (d) The proceeds of the Five and One-fourth Cents  
765 (5.25¢) of the tax per gallon on oils used as a propellant for jet  
766 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax  
767 per gallon on aviation gasoline and the tax of One Cent (1¢) per  
768 gallon for each gallon of gasoline for which a refund has been  
769 made pursuant to Section 27-55-23 because such gasoline was used  
770 for aviation purposes, shall be paid to the State Treasury into a  
771 special fund to be used exclusively, pursuant to legislative  
772 appropriation, for the support and development of aeronautics as  
773 defined in Section 61-1-3.

774 (e) State highway funds in an amount equal to the  
775 difference between Forty-two Million Dollars (\$42,000,000.00) and  
776 the annual debt service payable on the state's highway revenue  
777 refunding bonds, Series 1985, shall be expended for the  
778 construction or reconstruction of highways designated under the  
779 highway program created under Section 65-3-97.

780 (f) "Gasoline, diesel fuel or kerosene taxes" as used  
781 in this section shall be deemed to mean and include state  
782 gasoline, diesel fuel or kerosene taxes levied and imposed on  
783 distributors of gasoline, diesel fuel or kerosene, and all state  
784 excise taxes derived from any fuel used to propel vehicles upon  
785 the highways of this state, when levied by any statute.

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

788 75-76-5. As used in this chapter, unless the context  
789 requires otherwise:



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

795           (b) "Application" means a request for the issuance of a  
796 state gaming license, registration or finding of suitability under  
797 the provisions of this chapter or for approval of any act or  
798 transaction for which approval is required or permitted under the  
799 provisions of this chapter but does not include any supplemental  
800 forms or information that may be required with the application.

801           (c) "Associated equipment" means any equipment or  
802 mechanical, electromechanical or electronic contrivance, component  
803 or machine used remotely or directly in connection with gaming or  
804 with any game, race book or sports pool that would not otherwise  
805 be classified as a gaming device, including dice, playing cards,  
806 links which connect to progressive slot machines, equipment which  
807 affects the proper reporting of gross revenue, computerized  
808 systems of betting at a race book or sports pool, computerized  
809 systems for monitoring slot machines, and devices for weighing or  
810 counting money.

811           (d) "Chairman," through September 30, 1993, means the  
812 Chairman of the State Tax Commission, and thereafter means the  
813 Chairman of the Mississippi Gaming Commission.

814           (e) "Commission" or "Mississippi Gaming Commission,"  
815 through September 30, 1993, means the State Tax Commission, and  
816 thereafter means the Mississippi Gaming Commission.

817           (f) "Commission member," through September 30, 1993,  
818 means a member of the State Tax Commission, and thereafter means a  
819 member of the Mississippi Gaming Commission.

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

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

824 (h) "Enforcement division" means a particular division  
825 supervised by the executive director that provides enforcement  
826 functions.

827 (i) "Establishment" means any premises wherein or  
828 whereon any gaming is done.

829 (j) "Executive director," through September 30, 1993,  
830 means the director appointed by the State Tax Commission pursuant  
831 to Section 75-76-15(1), and thereafter means the Executive  
832 Director of the Mississippi Gaming Commission.

833 (k) Except as otherwise provided by law, "game," or  
834 "gambling game" means any banking or percentage game played with  
835 cards, with dice or with any mechanical, electromechanical or  
836 electronic device or machine for money, property, checks, credit  
837 or any representative of value, including, without limiting the  
838 generality of the foregoing, faro, monte, roulette, keno, fan-tan,  
839 twenty-one, blackjack, seven-and-a-half, big injun, klondike,  
840 craps, poker, chuck-a-luck (dai shu), wheel of fortune, chemin de  
841 fer, baccarat, pai gow, beat the banker, panguingui, slot machine,  
842 or any other game or device approved by the commission. However,  
843 "game" or "gambling game" shall not include bingo games or raffles  
844 which are held pursuant to the provisions of Section 97-33-51.

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

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

851 (m) "Gaming device" means any mechanical,  
852 electromechanical or electronic contrivance, component or machine  
853 used in connection with gaming or any game which affects the  
854 result of a wager by determining win or loss. The term includes a

855 system for processing information which can alter the normal  
856 criteria of random selection, which affects the operation of any  
857 game, or which determines the outcome of a game. The term does  
858 not include a system or device which affects a game solely by  
859 stopping its operation so that the outcome remains undetermined,  
860 and does not include any antique coin machine as defined in  
861 Section 27-27-12.

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

- 865 (i) Boxmen;
- 866 (ii) Cashiers;
- 867 (iii) Change personnel;
- 868 (iv) Counting room personnel;
- 869 (v) Dealers;
- 870 (vi) Floormen;
- 871 (vii) Hosts or other persons empowered to extend  
872 credit or complimentary services;
- 873 (viii) Keno runners;
- 874 (ix) Keno writers;
- 875 (x) Machine mechanics;
- 876 (xi) Security personnel;
- 877 (xii) Shift or pit bosses;
- 878 (xiii) Shills;
- 879 (xiv) Supervisors or managers; and
- 880 (xv) Ticket writers.

881 The term "gaming employee" also includes employees of  
882 manufacturers or distributors of gaming equipment within this  
883 state whose duties are directly involved with the manufacture,  
884 repair or distribution of gaming equipment.

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

888           (o) "Gaming license" means any license issued by the  
889 state which authorizes the person named therein to engage in  
890 gaming.

891           (p) "Gross revenue" means the total of all of the  
892 following, less the total of all cash paid out as losses to  
893 patrons and those amounts paid to purchase annuities to fund  
894 losses paid to patrons over several years by independent financial  
895 institutions:

896                   (i) Cash received as winnings;

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

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

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

904           The term does not include:

905                   (i) Counterfeit money or tokens;

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

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

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

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

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

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

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

922           (u) "License fees" means monies required by law to be  
923 paid to obtain or continue a gaming license or a manufacturer's,  
924 seller's or distributor's license including, but not limited to,  
925 any fees required under Section 75-76-33.

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

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

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

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

934           (z) "Party" means the Mississippi Gaming Commission and  
935 any licensee or other person appearing of record in any proceeding  
936 before the commission; or the Mississippi Gaming Commission and  
937 any licensee or other person appearing of record in any proceeding  
938 for judicial review of any action, decision or order of the  
939 commission.

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

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

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

949           (dd) "Regulation" means a rule, standard, directive or  
950 statement of general applicability which effectuates law or policy  
951 or which describes the procedure or requirements for practicing  
952 before the commission. The term includes a proposed regulation

953 and the amendment or repeal of a prior regulation but does not  
954 include:

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

958 (ii) A declaratory ruling;

959 (iii) An interagency memorandum;

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

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

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

966 (ff) "Slot machine" means any mechanical, electrical or  
967 other device, contrivance or machine which, upon insertion of a  
968 coin, token or similar object, or upon payment of any  
969 consideration, is available to play or operate, the play or  
970 operation of which, whether by reason of the skill of the operator  
971 or application of the element of chance, or both, may deliver or  
972 entitle the person playing or operating the machine to receive  
973 cash, premiums, merchandise, tokens or anything of value, whether  
974 the payoff is made automatically from the machine or in any other  
975 manner. The term does not include any antique coin machine as  
976 defined in Section 27-27-12.

977 (gg) "Sports pool" means the business of accepting  
978 wagers on sporting events, except for athletic events, by any  
979 system or method of wagering other than the system known as the  
980 "pari-mutuel method of wagering."

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

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

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

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

995 (ll) "Cheat" means to alter the selection of criteria  
996 that determine:

997 (i) The rules of a game; or

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

999 **SECTION 7.** Section 75-76-33, Mississippi Code of 1972, is  
1000 amended as follows:

1001 75-76-33. (1) The commission shall, from time to time,  
1002 adopt, amend or repeal such regulations, consistent with the  
1003 policy, objects and purposes of this chapter, as it may deem  
1004 necessary or desirable in the public interest in carrying out the  
1005 policy and provisions of this chapter.

1006 (2) These regulations shall, without limiting the general  
1007 powers herein conferred, include the following:

1008 (a) Prescribing the method and form of application  
1009 which any applicant for a license or for a manufacturer's,  
1010 seller's or distributor's license must follow and complete before  
1011 consideration of his application by the executive director or the  
1012 commission.

1013 (b) Prescribing the information to be furnished by any  
1014 applicant or licensee concerning his antecedents, habits,  
1015 character, associates, criminal record, business activities and  
1016 financial affairs, past or present.

1017 (c) Prescribing the information to be furnished by a  
1018 licensee relating to his employees.

1019           (d) Requiring fingerprinting of an applicant or  
1020 licensee, and gaming employees of a licensee, or other methods of  
1021 identification and the forwarding of all fingerprints taken  
1022 pursuant to regulation of the Federal Bureau of Investigation.

1023           (e) Prescribing the manner and procedure of all  
1024 hearings conducted by the commission or any hearing examiner of  
1025 the commission, including special rules of evidence applicable  
1026 thereto and notices thereof.

1027           (f) Requiring any applicant to pay all or any part of  
1028 the fees and costs of investigation of such applicant as may be  
1029 determined by the commission, except that no applicant for an  
1030 initial license shall be required to pay any part of the fees or  
1031 costs of the investigation of the applicant with regard to the  
1032 initial license. The proceeds derived from such fees shall be  
1033 distributed pursuant to Section 75-76-129.

1034           (g) Prescribing the manner and method of collection and  
1035 payment of fees and issuance of licenses.

1036           (h) Prescribing under what conditions a licensee may be  
1037 deemed subject to revocation or suspension of his license.

1038           (i) Requiring any applicant or licensee to waive any  
1039 privilege with respect to any testimony at any hearing or meeting  
1040 of the commission, except any privilege afforded by the  
1041 Constitution of the United States or this state.

1042           (j) Defining and limiting the area, games and devices  
1043 permitted, and the method of operation of such games and devices,  
1044 for the purposes of this chapter.

1045           (k) Prescribing under what conditions the nonpayment of  
1046 a gambling debt by a licensee shall be deemed grounds for  
1047 revocation or suspension of his license.

1048           (l) Governing the use and approval of gambling devices  
1049 and equipment.



1050 (m) Prescribing the qualifications of, and the  
1051 conditions under which, attorneys, accountants and others are  
1052 permitted to practice before the commission.

1053 (n) Restricting access to confidential information  
1054 obtained under this chapter and ensuring that the confidentiality  
1055 of such information is maintained and protected.

1056 (o) Prescribing the manner and procedure by which the  
1057 executive director on behalf of the commission shall notify a  
1058 county or a municipality wherein an applicant for a license  
1059 desires to locate.

1060 (p) Prescribing the manner and procedure for an  
1061 objection to be filed with the commission and the executive  
1062 director by a county or municipality wherein an applicant for a  
1063 license desires to locate.

1064 (3) Notwithstanding any other provision of law, each  
1065 licensee shall be required to comply with the following  
1066 regulations:

1067 (a) No wagering shall be allowed on the outcome of any  
1068 athletic event, nor on any matter to be determined during an  
1069 athletic event, nor on the outcome of any event which does not  
1070 take place on the premises.

1071 (b) No wager may be placed by, or on behalf of, any  
1072 individual or entity or group, not present on a licensed vessel or  
1073 cruise vessel.

1074 **SECTION 8.** This act shall take effect and be in force from  
1075 and after July 1, 2005.