

By: Representatives Sullivan, Cummings,  
Hudson, Markham, Montgomery, Vince, Ward

To: Gaming; Ways and Means

HOUSE BILL NO. 892

1 AN ACT TO AMEND SECTION 75-76-177, MISSISSIPPI CODE OF 1972,  
2 TO IMPOSE AN ADDITIONAL LICENSE FEE ON THE GROSS REVENUE OF GAMING  
3 LICENSEES; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 75-76-177, Mississippi Code of 1972, is  
6 amended as follows:

7 75-76-177. (1) From and after August 1, 1990, there is  
8 hereby imposed and levied on each gaming licensee a license fee  
9 based upon all the gross revenue of the licensee as follows:

10 (a) Four percent (4%) of all the gross revenue of the  
11 licensee which does not exceed Fifty Thousand Dollars (\$50,000.00)  
12 per calendar month;

13 (b) Six percent (6%) of all the gross revenue of the  
14 licensee which exceeds Fifty Thousand Dollars (\$50,000.00) per  
15 calendar month and does not exceed One Hundred Thirty-four  
16 Thousand Dollars (\$134,000.00) per calendar month; and

17 (c) Eight percent (8%) of all the gross revenue of the  
18 licensee which exceeds One Hundred Thirty-four Thousand Dollars  
19 (\$134,000.00) per calendar month.

20 (2) From and after July 1, 2005, there is imposed and levied  
21 on each gaming licensee an additional license fee of four percent  
22 (4%) of all the gross revenue of the licensee per calendar month.  
23 Such license fee shall be in addition to the license fee imposed  
24 and levied under subsection (1) of this section.

25 (3) All revenue received from any game or gaming device  
26 which is leased for operation on the premises of the  
27 licensee-owner to a person other than the owner thereof or which

28 is located in an area or space on such premises which is leased by  
29 the licensee-owner to any such person, must be attributed to the  
30 owner for the purposes of this section and be counted as part of  
31 the gross revenue of the owner. The lessee is liable to the owner  
32 for his proportionate share of such license fees.

33 (4) If the amount of license fees required to be reported  
34 and paid pursuant to this section is later determined to be  
35 greater or less than the amount actually reported and paid by the  
36 licensee, the Chairman of the State Tax Commission shall:

37 (a) Assess and collect the additional license fees  
38 determined to be due, with interest thereon until paid; or

39 (b) Refund any overpayment, with interest thereon, to  
40 the licensee.

41 Interest must be computed, until paid, at the rate of one  
42 percent (1%) per month from the first day of the first month  
43 following either the due date of the additional license fees or  
44 the date of overpayment.

45 (5) Failure to pay the fees provided for in this section  
46 when they are due for continuation of a license shall be deemed a  
47 surrender of the license.

48 **SECTION 2.** This act shall take effect and be in force from  
49 and after July 1, 2005.