

By: Representative Moak

To: Gaming; Sel Cmte on
Hurricane Recovery

HOUSE BILL NO. 46

1 AN ACT TO AMEND SECTION 27-109-1, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE DEFINITION OF THE TERMS "CRUISE VESSEL" AND "VESSEL"
3 TO INCLUDE A STRUCTURE ON SHORE IN ANY OF THE THREE MOST SOUTHERN
4 COUNTIES IN THE STATE OF MISSISSIPPI IN WHICH BETTING, GAMING OR
5 WAGERING ON CRUISE VESSELS HAS NOT BEEN PROHIBITED AS PROVIDED IN
6 SECTION 19-3-79, IF THE STRUCTURE IS OWNED BY A PERSON POSSESSING
7 A GAMING LICENSE TO CONDUCT LEGAL GAMING ON A CRUISE VESSEL AND NO
8 PART OF THE STRUCTURE IN WHICH LICENSED GAMING ACTIVITIES ARE
9 CONDUCTED IS LOCATED MORE THAN 800 FEET FROM THE MEAN HIGH-WATER
10 LINE OF THE WATERS WITHIN THE STATE OF MISSISSIPPI WHICH LIE
11 ADJACENT TO THE STATE OF MISSISSIPPI SOUTH OF SUCH COUNTIES; AND
12 FOR RELATED PURPOSES.

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

14 **SECTION 1.** Section 27-109-1, Mississippi Code of 1972, is
15 amended as follows:

16 27-109-1. (1) The provisions of this chapter shall be
17 administered by the State Tax Commission, which shall administer
18 them for the protection of the public and in the public interest
19 in accordance with the policy of this state.

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

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

28 (c) (i) For purposes of this chapter, the term "cruise
29 vessel" shall mean a vessel which complies with all U.S. Coast
30 Guard regulations, having a minimum overall length of one hundred
31 fifty (150) feet and a minimum draft of six (6) feet and which is
32 certified to carry at least two hundred (200) passengers; and the

33 term "vessel" shall mean a vessel having a minimum overall length
34 of one hundred fifty (150) feet. The term "vessel" shall also
35 mean a "cruise vessel" as referred to in Section 27-109-11. For
36 the purposes of a "vessel" as that term is defined in this
37 section, "navigable waters" means any rivers, creeks, bayous or
38 other bodies of water within any county in this state bordering on
39 the Mississippi River that are used or susceptible of being used
40 as an artery of commerce and which either in their natural or
41 improved condition are used or suitable for use as an artery of
42 commerce or are used for the docking or mooring of a vessel,
43 notwithstanding interruptions between the navigable parts of such
44 rivers, creeks, bayous or other bodies of water by falls,
45 shallows, or rapids compelling land carriage. The term "cruise
46 vessel" or "vessel" also includes a structure as described Section
47 97-33-1(b).

48 (ii) For purposes of this subparagraph, the
49 definitions of the words "person" and "gaming license" shall have
50 the meanings ascribed to those words and terms in Section 75-76-5.
51 After July 1, 2005, any person possessing a valid gaming license
52 to conduct legal gaming on a cruise vessel or vessel may construct
53 permanent structures upon which to place the vessel or cruise
54 vessel where the licensee has received approval to offer legal
55 gaming. Such permanent structures shall be included within the
56 meanings of the terms "cruise vessel" and "vessel" under
57 subparagraph (i). In the event that such a gaming licensee
58 constructs permanent structures under this subparagraph, the
59 requirement that a cruise vessel have a minimum draft of six (6)
60 feet shall not apply. This subparagraph shall not authorize any
61 form of inland gaming or the conducting of legal gaming on a
62 vessel or cruise vessel which is not on, in or above water, as
63 contemplated under subparagraph (i) and Section 97-33-1.

64 (3) The commission and its agents may:

65 (a) Inspect and examine all premises on the cruise
66 vessel.

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

69 (c) Summarily seize and remove from such premises and
70 impound any equipment or supplies for the purpose of examination
71 and inspection.

72 (d) Demand access to and inspect, examine, photocopy
73 and audit all papers, books and records of applicants and
74 licensees, on their premises, or elsewhere as practicable, and in
75 the presence of the licensee or his agent, respecting all matters
76 affecting the enforcement of the policy or any of the provisions
77 of this chapter.

78 (4) For the purpose of conducting audits after the cessation
79 of operations by a licensee, the former licensee shall furnish,
80 upon demand of an agent of the commission, books, papers and
81 records as necessary to conduct the audits. The former licensee
82 shall maintain all books, papers and records necessary for audits
83 for a period of one (1) year after the date of the surrender or
84 revocation of his privilege license. If the former licensee seeks
85 judicial review of a deficiency determination or files a petition
86 for a redetermination, he must maintain all books, papers and
87 records until a final order is entered on the determination.

88 (5) The commission may investigate, for the purpose of
89 prosecution, any suspected criminal violation of the provisions of
90 this chapter. For the purpose of the administration and
91 enforcement of this chapter, the commission and the executive,
92 supervisory and investigative personnel of the commission have the
93 powers of a peace officer of this state.

94 (6) The commission, or any of its members, has full power
95 and authority to issue subpoenas and compel the attendance of
96 witnesses at any place within this state, to administer oaths and
97 to require testimony under oath. Any process or notice may be

98 served in the manner provided for service of process and notices
99 in civil actions. The commission may pay such transportation and
100 other expense of witnesses as it may deem reasonable and proper.
101 Any person making false oath in any matter before the commission
102 is guilty of perjury. The commission, or any member thereof, may
103 appoint hearing examiners who may administer oaths and receive
104 evidence and testimony under oath.

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