

**Adopted
AMENDMENT NO 1 PROPOSED TO**

House Bill No. 774

BY: Representative Eure

1 **AMEND** by deleting Section 5 of the bill and inserting in lieu
2 thereof the following:

3 " **SECTION 5.** The gross revenue of a licensed gaming
4 establishment, including a platform that operates an online sports
5 pool, online race book or both on behalf of the holder of a gaming
6 license, which is derived from the activities described in
7 Sections 1 through 5 of this act shall be subject to a fee of
8 twelve percent (12%) of the amount of such revenue and shall not
9 be subject to any fees imposed and/or authorized under Section
10 75-76-177, Mississippi Code of 1972, Section 75-76-195,
11 Mississippi Code of 1972, and/or the authority of a local and
12 private law of the State of Mississippi. Fees paid by a licensee



13 under this section shall be allowed as a credit against the income
14 tax liability of the licensee for that taxable year.

15 On or before the last day of each month all fees collected by
16 the Department of Revenue during that month under the provisions
17 of this section shall be paid by the Department of Revenue to the
18 State Treasurer to be deposited in the Emergency Road and Bridge
19 Repair Fund created in Section 65-1-179, Mississippi Code of
20 1972."

21 **AMEND title to conform.**

