

4/22/15

5:06 P.M.

Chapter No. 943  
15/SS02/R638SG  
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***SENATE BILL NO. 2359***

Originated in Senate

*Joseph Welch*

Secretary

SENATE BILL NO. 2359

AN ACT TO AMEND CHAPTER 868, LOCAL AND PRIVATE LAWS OF 1992, TO REVISE THE PURPOSES FOR WHICH THE REVENUE FROM FEES IMPOSED BY THE CITY OF D'IBERVILLE ON CRUISE VESSELS THAT DOCK IN THE CITY OF D'IBERVILLE MAY BE EXPENDED; AND FOR RELATED PURPOSES.

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

SECTION 1. Chapter 868, Local and Private Laws of 1992, is amended as follows:

Section 1. The governing authority of the City of D'Iberville may require that every cruise vessel, as defined in Section 27-109-1, Mississippi Code of 1972, that docks in the municipality and on which legal gaming is conducted, pay a fee of up to three and two-tenths percent (3.2%) of the gross revenue of such cruise vessel per calendar month.

If the amount of fees required to be reported and paid pursuant to this section is later determined to be greater or less than the amount actually reported and paid by the cruise vessel, the \* \* \* Department of Revenue shall:

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

(b) Advise the governing authority to refund any overpayment, with interest thereon, to the cruise vessel.

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

The \* \* \* Department of Revenue shall calculate, collect and enforce the collection of such fee as provided for the calculation, collection and enforcement of the license fee under Section 75-76-177, Mississippi Code of 1972. Not less than thirty (30) days before the effective date of the fee, the governing authority shall furnish the \* \* \* Department of Revenue a certified copy of the ordinance enacting the fee and establishing the effective date, which shall be the first day of any month. The \* \* \* Department of Revenue shall send the avails of such fee to the municipality on or before the tenth day of each month following the month in which the fee was collected. Such monies shall be deposited into the general fund of the municipality. Such monies shall be expended by the municipality as follows: \* \* \* Twenty percent (20%) shall be expended for \* \* \* public safety; twenty percent (20%) shall be distributed to the Harrison County School District to be expended for educational purposes \* \* \*; ten percent (10%) shall be distributed to Harrison

County and shall be expended by the county for public safety purposes; and \* \* \* ten percent (10%) shall be expended for educational purposes in Harrison County.

Section 2. The governing authority of the City of D'Iberville may impose an annual license tax not to exceed One Hundred Fifty Dollars (\$150.00) upon each gaming device (as defined in Section 75-76-5(m), Mississippi Code of 1972), including slot machines as defined in Section 75-76-5(ff), Mississippi Code of 1972), located on a cruise vessel which docks in the municipality and on which legal gaming is conducted. The \* \* \* Department of Revenue shall collect, and enforce the collection of, this license tax as provided for other gaming fees under the Mississippi Gaming Control Act. This license tax shall be due and payable before a cruise vessel, as defined in Section 27-109-1, Mississippi Code of 1972, may dock in the municipality, or may continue to be docked, as appropriate. Before the effective date of the license tax, the governing authority shall furnish the \* \* \* Department of Revenue a certified copy of the ordinance enacting the license tax and establishing the effective date, which shall be the first day of any month. The \* \* \* Department of Revenue shall send the avails of such license tax to the municipality on or before the tenth day following the month in which the license tax was collected. Such monies shall be deposited into the general fund of the municipality.

The governing authority may change this license tax annually; but the governing authority must notify the licensed operator of any cruise vessel which will be affected by such change not less than ninety (90) days before the effective date of the change and the \* \* \* Department of Revenue not less than thirty (30) days before the effective date of the change.

Section 3. Any cruise vessel on which legal gaming is conducted during the time that such vessel is docked in the municipality is subject to zoning regulations imposed by the governing authorities of the City of D'Iberville to promote the health and safety of the community, and the Mississippi Gaming Commission may conduct inspections of such vessel to ensure compliance with those regulations.

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

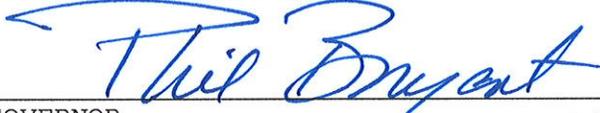
PASSED BY THE SENATE  
March 31, 2015

  
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PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES  
March 31, 2015

  
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SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR

  
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GOVERNOR

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