

Mississippi State Tax Commission Gaming License Fees

<p>State Application Fee § 75-76-183</p>	<p>\$5,000.00</p>	<p>Due at time of application.</p>
<p>State License Fee § 75-76-183</p>	<p>\$5,000.00</p>	<p>Due at issuance of license and annually thereafter on anniversary date of license.</p>
<p>State License Fee Based on Number of Games § 75-76-191</p>	<p>1 Game.....\$ 50 2 Games.....100 3 Games.....200 4 Games.....375 5 Games.....875 6 or 7 Games.....1,500 8, 9 or 10 Games.....3,000 11 through 16 Games.....500 each game from 1 to 16 17 through 26 Games.....8,000 plus \$4,800 each game from 17 to 26 27 through 35 Games.....56,000 plus \$2,800 each Game from 27 to 35 Over 35 Games.....81,200 plus \$100 for each game over 35</p>	<p>Due at time of application, then annually on anniversary date of issuance of license.</p>
<p>State Gross Revenue Fee § 75-76-177</p>	<p>First \$50,000 Monthly Gross Revenue.....4% Next \$84,000 Monthly Gross Revenue.....6% All Monthly Gross Revenue over \$134,000.....8%</p>	<p>Weekly deposits plus monthly reconciliation return.</p>
<p>Local Government Fee § 75-76-195 This tax has been imposed in: Bay St. Louis, Gulfport, Biloxi, Tunica County, Natchez, Greenville, Vicksburg, Hancock County and Coahoma County.</p>	<p>First \$50,000 Monthly Gross Revenue.....4/10% Next \$84,000 Monthly Gross Revenue.....6/10% All Monthly Gross Revenue over \$134,000.....8/10%</p>	<p>Weekly deposits plus monthly reconciliation return.</p>
<p>Adams County SB3353</p>	<p>Monthly gross revenue fee equal to 3.2% of gross revenue.</p>	<p>Collected with other gaming fees established by county resolution.</p>
<p>City of Bay St. Louis HB1675</p>	<p>Annual license tax not to exceed \$100.00 per gaming device.</p>	<p>Collected with other gaming fees established by municipal ordinance.</p>
<p>City of Biloxi HB1504</p>	<p>Monthly fee equal to 3.2% of the gross revenue. Annual license tax of \$150.00 upon each gaming device.</p>	<p>Collected with other gaming fees established by municipal ordinance.</p>
<p>Coahoma County SB3305</p>	<p>Monthly fee not to exceed 3.2% of the gross revenue. Annual license fee not to exceed \$150.00 per each gaming device.</p>	<p>Collected with other gaming fees after established by county resolution.</p>
<p>City of D'Iberville HB1505</p>	<p>Monthly fee not to exceed 3.2% of the gross revenue. Annual license tax not to exceed \$150.00 upon each gaming device.</p>	<p>Collected with other gaming fees after established by municipal ordinance.</p>

City of Greenville HB1905	Monthly gross revenue fee equal to 3.2% of gross revenue.	Collected with other gaming fees established by municipal ordinance.
City of Gulfport HB1520	Monthly gross revenue fee equal to 3.2% of gross revenue. Annual license tax of \$250.00 for each card game or table game. Annual license tax of \$100.00 for each slot machine.	Collected with other gaming fees established by municipal ordinance.
Hancock County HB1633	Monthly gross revenue fee not to exceed 3.2% of gross revenue. Annual license tax not to exceed \$100.00 per each gaming device.	Collected with other gaming fees established by county resolution.
Harrison County SB3358	Monthly fee equal to 3.2% of the gross revenue. Annual license tax of \$150.00 upon each gaming device.	Collected with other gaming fees established by county resolution.
City of Natchez SB3117	Monthly fee not to exceed 3.2% of gross revenue.	Collected with other gaming fees after established by municipal ordinance.
Tunica County HB930	Monthly fee not to exceed 3.2% of gross revenue.	Collected with other gaming fees established by county resolution.
City of Vicksburg SB3129	Monthly fee not to exceed 3.2% of gross revenue. Annual license fee not to exceed \$150.00 per each gaming device.	Collected with other gaming fees established by municipal ordinance.
Warren County SB3129	Monthly fee not to exceed 3.2% of gross revenue. Annual license fee not to exceed \$150.00 per each gaming device.	Collected with other gaming fees after established by county resolution.
Washington County HB1904	Monthly fee equal to 3.2% of the gross revenue.	Collected with other gaming fees after established by county resolution.