

**ORDINANCE OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF  
FLOWOOD, MISSISSIPPI ESTABLISHING PERMIT REQUIREMENTS AND  
LEVYING TAXES ON THE OPERATION OF SLOT AMUSEMENT MACHINES  
WITHIN THE CITY OF FLOWOOD**

WHEREAS, the Mayor and Board of Aldermen (the "Governing Body") of the City of Flowood, Mississippi (the "City") find it necessary to permit Slot Amusement Machines operated within the City;

WHEREAS, pursuant to Miss. Code Ann. § 27-27-1 *et seq.* the Governing Body desires to authorize the City Clerk to permit and assess fees on each person or business operating a Slot Amusement Machine within the City.

WHEREAS, the Governing Body finds this Ordinance to be in the best interest of the City and in full compliance with the City Ordinances.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY AS FOLLOWS:

**Section 1 – Definitions.**

The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

- (1) *Slot Amusement Machine or Machine* means any mechanical device or contrivance which is operated, played, worked, manipulated or used by inserting or depositing a coin, slug, token or thing of value, in which a picture may be seen or music may be heard, or wherein a game may be played or any form of diversion had.
- (2) *Person* means and includes any individual, firm, partnership, joint venture, association, corporation, estate, trust, or other group or combination acting as a unit and includes the plural as well as the singular in number.

**Section 2 – License application.**

Every person engaged in the business of owning or placing on location for the purpose of operation within the corporate limits of the City any Machine shall file an application for a license with the City Clerk on forms furnished by the City Clerk for that purpose. The application shall contain such information as may be required by the City Clerk, and shall be accompanied by the remittance for the amount of tax and any penalty required.

**Section 3 – Levied and imposed tax.**

There is hereby a levied and imposed tax upon each person engaging in the business of owning or placing on location for the purpose of operation any Machine which is located within the corporate limits of the City, and annual license tax according to the following schedule:

- (1) For each Machine wherein a picture may be seen or music may be heard, a license tax of Twenty-Seven Dollars (\$27.00) for each such Machine.
- (2) For each Machine not otherwise specifically taxed in this section, wherein or whereby any game may be played or any form of diversion had, a license tax of Forty-Five Dollars (\$45.00) for each Machine.
- (3) For each Machine not otherwise specifically taxed in this section, wherein or whereby children may obtain a ride upon a “hobby horse” or the figure of any animal, or upon the figure of a boat, airplane, rocket or other such Machine, a license tax of Eighteen Dollars (\$18.00) for each Machine.

#### **Section 4 – When due and payable; expiration of license.**

The tax levied under this section shall be due and payable annually, and all licenses issued under the provisions of this section shall expire twelve (12) months from the date of issuance. A license under this section may be renewed and stickers affixed to the Machine without penalty during the anniversary month twelve (12) months from the date of issuance of such license. The amount of the license tax to be paid for a period of less than twelve (12) months shall be that proportionate amount of the annual license tax that the number of months, or fractional part thereof, remaining until the anniversary month next bears to twelve (12) months.

No refund shall be allowed for failure or inability to exercise the privilege granted after the license has been issued.

#### **Section 4.1 – Transfer of ownership.**

When ownership of a Machine upon which a valid license required by this article is attached is transferred to another person, no additional tax shall be required. In no case may a license be transferred from one machine to another machine.

#### **Section 5 – Issuance of license and sticker.**

Upon receipt of a complete license application and payment of applicable tax, the City Clerk shall issue a license or sticker on a form to be prescribed by the City Clerk. Such license or sticker shall be securely affixed or attached to the Machine to which it applies in such a manner as to be readily visible, and shall be affixed before the Machine is operated or played. The absence of a proper license or sticker affixed to the Machine shall be prima facie evidence of failure to pay the tax levied for operation of the Machine.

#### **Section 6 – Unlawful to place unlicensed Machine on location.**

It shall be unlawful and punishable as a misdemeanor for any person to place on location any Machine without paying the tax levied in this section.

**Section 7 – Penalty for nonpayment.**

Any person engaged in the business of owning or placing on location in the corporate limits of the City for the purpose of operation, any Machine without the payment of the tax imposed in this section shall be liable for the amount of the tax and fifty percent (50%) of the amount of the tax as a penalty.

**Section 8 – Penalty for failure to affix license or sticker.**

Any person who has paid the tax for the operation of a machine as set forth in this section, but who has failed to affix the license or sticker to the machine shall also be liable for fifty percent (50%) of the amount of the tax as a penalty.

**Section 9 – Authority to seize Machine.**

The City Clerk or any agent appointed by him/her, which shall include but not be limited to compliance officers of the City, shall have full and complete authority, without an order from any court, to take possession of any Machine and keep, seal or otherwise prevent the operation of such Machine for failure to pay the license tax and any penalty or for operation of such Machine without a proper license or sticker affixed thereto.

**Section 10 – Operation of Machine after seizure.**

Any operation of any Machine after seizure of same, or any disturbance of possession or notice of seizure posted by the City Clerk or the appointed agent shall be unlawful, and any person violating this provision shall be guilty of a misdemeanor and upon conviction thereof, may be fined not more than Five Hundred Dollars (\$500.00) or imprisoned in the county jail for not more than six (6) months, or may be fined and imprisoned in the discretion of the court within the limitations aforesaid.

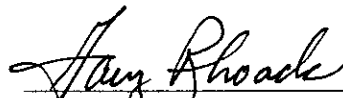
**Section 11 – Exemptions.**

This section shall not apply to any Machine operated for legal gambling purposes at a gaming establishment licensed by the state gaming commission, to bingo or pull-tab Machines which are located on the premises of charitable bingo licensees, to any Machine kept at a regular place of business of distributors or manufacturers for sale or lease without being operated, to any pool table operated in a place of business commonly known as a "pool hall" or "billiards parlor" when the gross income from the operation of such pool table is taxable under the Mississippi Sales Tax Law as defined in Miss. Code Ann. § 27-65-1 *et seq.*, or to any antique coin Machine as defined in Miss. Code Ann. § 27-27-12.

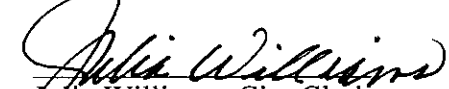
A motion to adopt the Ordinance was made by Alderman Flynt and seconded by Alderman Smith. The Ordinance was put to a vote, and the result was as follows:

Alderman Flynt voted: Aye  
Alderman Harmon voted: Aye  
Alderman McDaniel voted: Aye  
Alderman Rhoads voted: Aye  
Alderman Smith voted: Aye

The motion having received the affirmative vote of a majority of the members of the Board of Aldermen present, being a quorum of said Board of Aldermen, the Mayor declared the motion carried and the Ordinance adopted this the 4<sup>th</sup> day of April, 2011.

  
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Gary L. Rhoads, Mayor

Attest:

  
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Julia Williams, City Clerk

