

Part 3 Chapter 2: OPERATION OF GAMING DEVICES.

Rule 2.1 Counting Of Gaming Devices For Purposes Of Tax And License Fees.

(a) Tax and license fees shall be paid on one slot machine when:

1. Only one person has the opportunity to insert one or more coins, currency, tokens or similar object into a single receptacle; and
2. That person has the opportunity to receive cash, premiums, merchandise, tokens or anything of value whatsoever based upon a single means of determining such win or based upon multiple payout lines within a single display unit.

(b) Tax and license fees shall be paid on more than one machine and shall be assessed on the number of means of determining such win or winnings when:

1. The slot machine affords one person the opportunity to insert one or more coins into a multiple number of receptacles; and
2. That person has the opportunity to receive cash, premiums, merchandise, tokens or anything of value whatsoever based upon multiple means of determining such win or winnings.

(c) Tax and license fees shall be paid on more than one machine and shall be assessed per player position when:

1. The slot machine affords more than one person the opportunity to play; and
2. Affords each person the opportunity to win independently of and separate from any other person.

(d) Whenever a slot machine is available for play by the public, there must be present on the premises a responsible person to assist an agent of the Commission in counting and certifying the number of slot machines exposed for play.

(e) Each licensee shall authorize this responsible person to verify and sign the slot count form.

(f) Not having a responsible person available on the premises to assist in the counting of slot machines is an unsuitable method of operation and the count conducted at that time by the agent of the Commission will be presumed to be an accurate and correct tally of machines exposed for play for the purpose of administering license fees and the annual tax.

(g) All slot machine drop buckets and currency acceptor boxes shall be removed from their respective slot machines at times submitted in writing and approved by the Executive Director. At least three persons shall perform the drop function and shall be present at all times during the drop, two (2) of whom are independent of the department responsible for the generation of revenue being counted.

The removal of slot machine drop buckets and currency acceptor boxes shall be without any interruptions so that an observer may be able to observe proper identification of drop buckets. The drop buckets and currency acceptor boxes must be transported directly to the count room where they shall be stored in a secure place or immediately counted. In the event of a currency acceptor box electronic or mechanical malfunction, the licensee may perform an emergency drop on the malfunctioning device. Such emergency drop must be recorded on the casino surveillance systems.

(Adopted: 09/25/1991; Amended: 06/25/03; Amended 6/25/2010.)

Source: *Miss. Code Ann. § 75-76-33*

Rule 2.2 Progressive Slot Machines.

(a) As used in this section:

1. "Progressive jackpot" means a slot machine payoff that increases automatically over time or as the machine or another operated by a single licensee is played.
2. "Base amount" means the amount of the progressive jackpot initially offered before it increases.
3. "Incremental amount" means the difference between the amount of a progressive jackpot and its base amount.
4. "Wide area progressive jackpot" means a payoff on a slot machine that is part of a network of machines located at the establishments of more than one licensee, which payoff increases automatically over time or as that machine or others that are part of the network are played.

(b) A meter that shows the amount of the progressive jackpot must be conspicuously displayed at or near the machines to which the jackpot applies. At least once a day each licensee shall record the amount shown on each progressive jackpot meter at the licensee's establishment except for those jackpots that can be paid directly by the slot machine or those offered in conjunction with a wide area progressive system. Explanations for meter reading decreases must be maintained with the progressive meter reading sheets, and where the payment of a jackpot is the explanation for a decrease the licensee shall record the jackpot payout form number on the sheet or have the number reasonably available. Each licensee shall record the base amount of each progressive jackpot the licensee offers. A progressive controller used to control communications between linked progressive machines shall be housed in a secure environment with accessibility only available to authorized personnel.

(c) A licensee may limit a progressive jackpot to an amount that is equal to or greater than the amount of the jackpot when the limit is imposed. The licensee shall post a conspicuous notice of the limit at or near the machine or machines to which the limit applies.

(d) A licensee shall not reduce the amount displayed on a progressive jackpot meter or otherwise reduce or eliminate a progressive jackpot unless:

1. A player wins the jackpot;
2. The licensee adjusts the progressive jackpot meter to correct a malfunction or to prevent the display of an amount greater than a limit imposed pursuant to subsection(c) and the licensee documents the adjustment and the reasons for it;
3. The licensee distributes the incremental amount to another progressive jackpot at the licensee's establishment and;
 - i. The licensee documents the distribution;
 - ii. Any machine offering the jackpot to which the licensee distributes the incremental amount does not require that more money be played on a single play to win the jackpot than the machine from which the incremental amount is distributed;
 - iii. Any machine offering the jackpot to which the incremental amount is distributed complies with the minimum theoretical payout requirement of Regulation Part 3 Chapter 12; and
 - iv. The distribution is completed within thirty (30) days after the progressive jackpot is removed from play or within such longer period as the Executive Director may for good cause approve.

4. The Executive Director, upon a showing of exceptional circumstances, approves a reduction, elimination, distribution, or procedure not otherwise described in this subsection, which approval is confirmed in writing.
- (e) The operation of wide area progressive slot machines as part of a network of separate gaming facilities licensed by the Commission with an aggregate prize or prizes is allowed. The licensee of a wide area progressive slot system is subject to subsections (b) and (c) as well as any additional conditions imposed by the Commission. The licensee of a wide area progressive slot system shall not reduce the amount displayed on a wide area progressive jackpot meter or otherwise reduce or eliminate a wide area progressive jackpot unless:
1. A player wins the wide area progressive jackpot;
 2. The wide area progressive licensee adjusts the progressive jackpot meter to correct a malfunction or to prevent the display of an amount greater than a limit imposed pursuant to subsection (c) above and that licensee documents the adjustment and the reasons for it;
 3. The wide area progressive licensee distributes the incremental amount to another wide area progressive system or in proportional amounts to the slot systems of the separate establishments which are part of the network of participating gaming facilities and subsections (d)(3)(A) through (D) above are satisfied.
 4. The Executive Director, upon a showing of exceptional circumstances, approves a reduction, elimination, distribution, or procedure not otherwise described in this subsection, which approval is confirmed in writing.
- (f) Licensees shall preserve the records required by this section for at least three (3) years after they are made unless the Executive Director approves otherwise in writing.
- (Adopted: 09/25/1991; Amended: 03/16/2000.)

Source: *Miss. Code Ann.* § 76-75-55