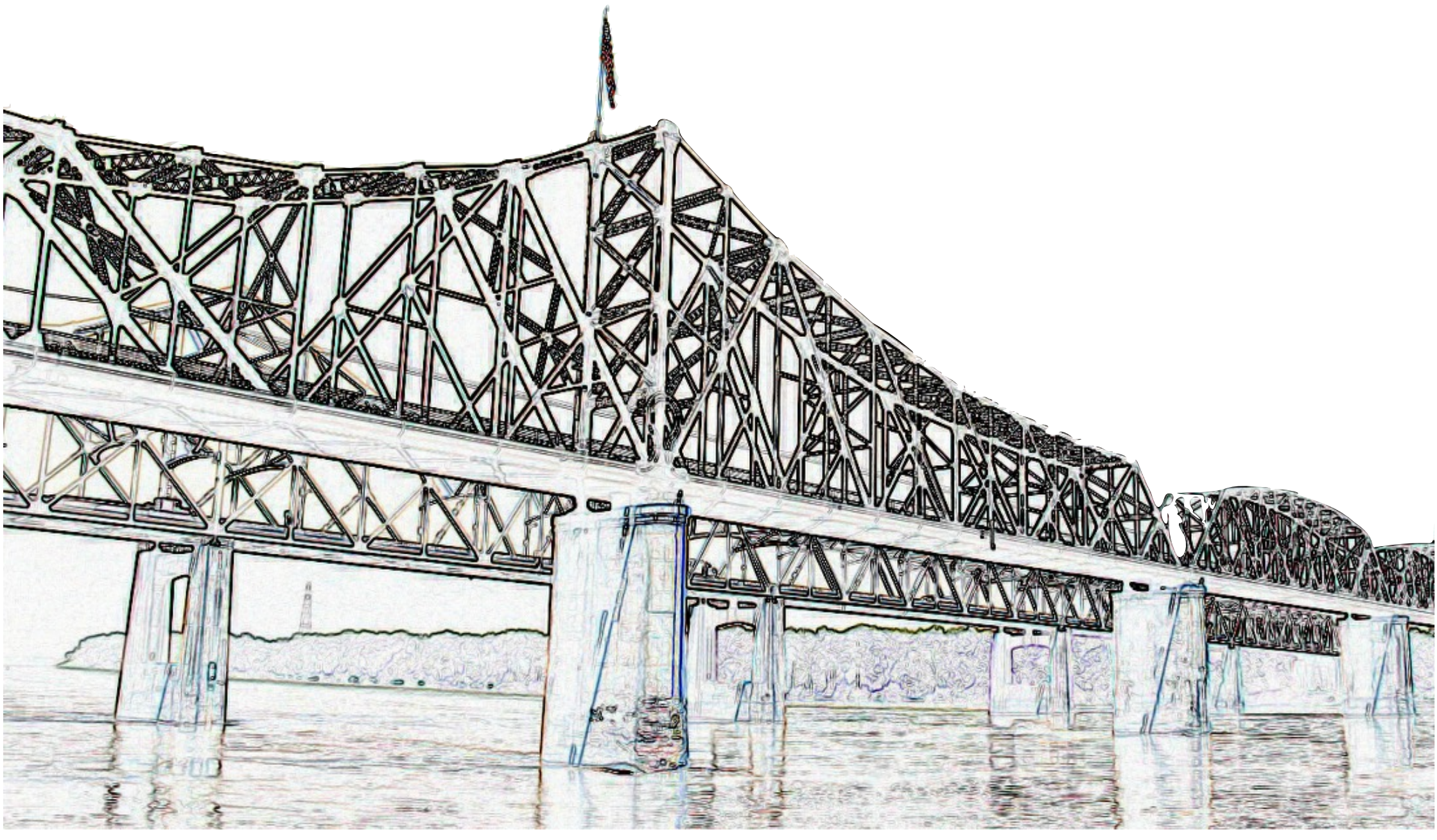
Gaming and Severance

Gaming Tax Collections and Transfers

Severance Tax Collections and Transfers

Severance Distributions to Counties

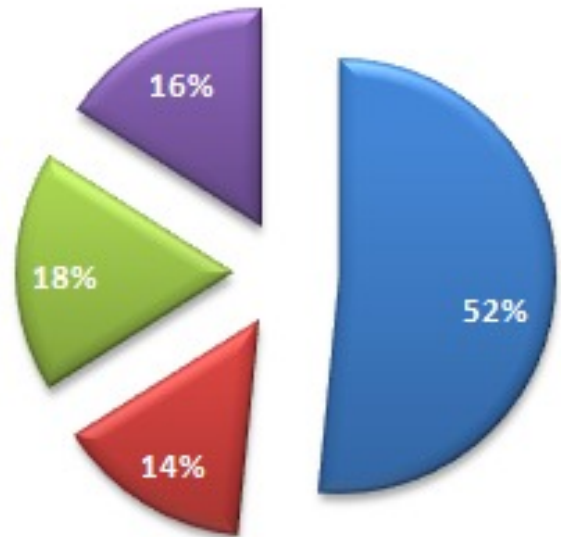


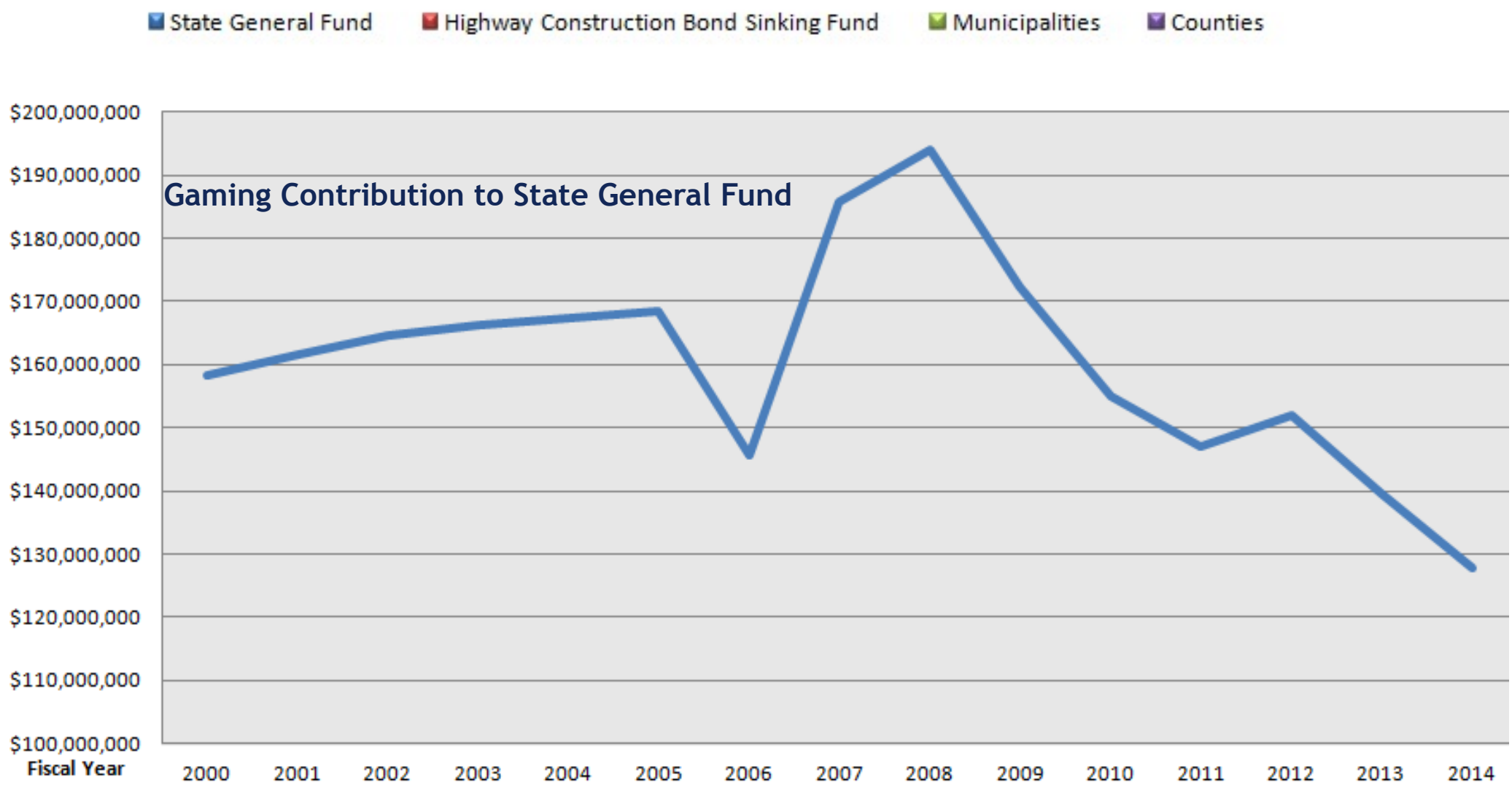
Gaming Taxes

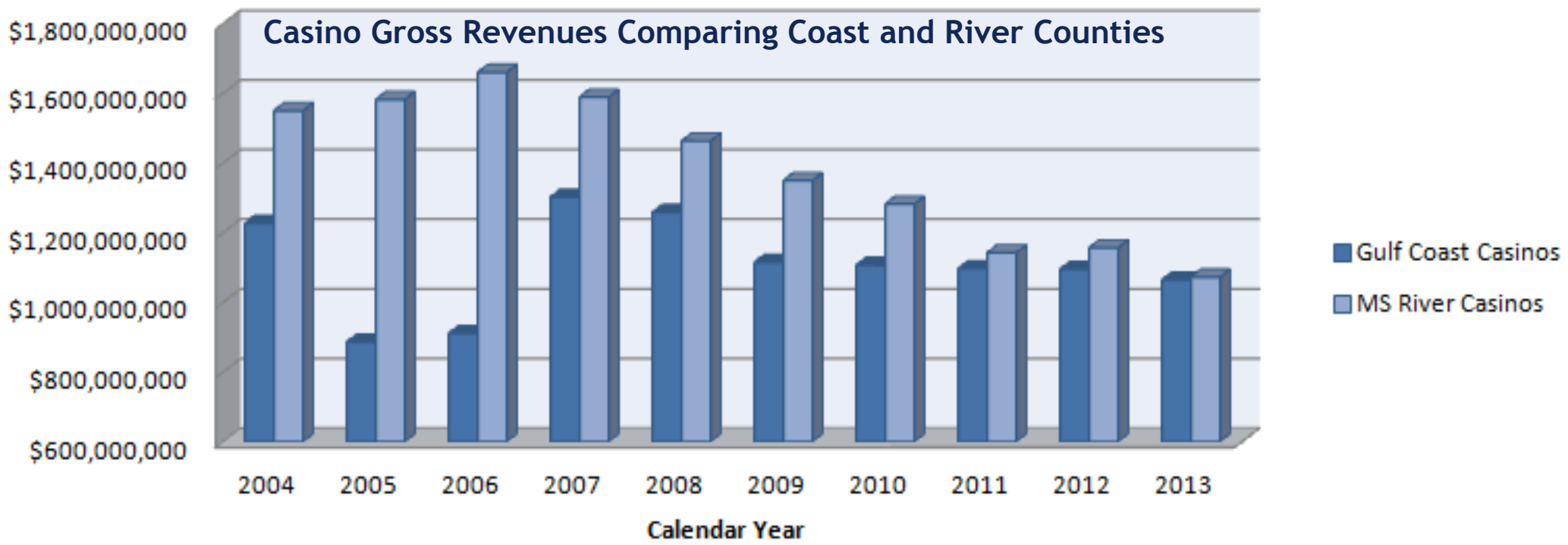
All legal gaming conducted in Mississippi is subject to taxation. All establishments where gaming is conducted and where gambling devices are operated, and manufacturers, sellers and distributors of certain gambling devices and equipment are subject to tax.

Transfers from Gaming Tax Collections Fiscal Year 2014

State General Fund	$127,776,693
Highway Construction Bond Sinking Fund	$36,000,000
Municipalities	$44,356,336
Counties	$39,704,551
Total Transfers	$247,837,580







Hurricane Katrina, August 29, 2005 impacted all Coast casinos. The economic recession impacted 2008, 2009, and 2010. The Mississippi River Flood occurred during 2011 and impacted most river casinos.

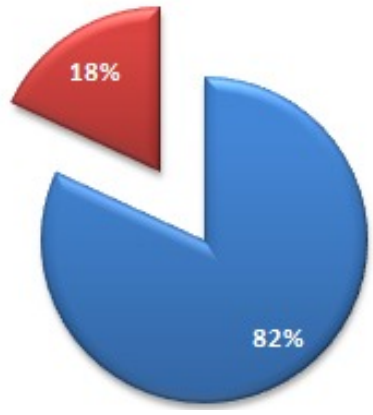
Severance Taxes

Severance Taxes are imposed on persons who remove or extract certain natural resources from within the soil or waters of Mississippi. Oil and Gas are taxed at 6% of the value determined at the point of production. The tax rates for Timber Severance are determined upon type, quantity or weight of timber products produced and vary by the type of product.

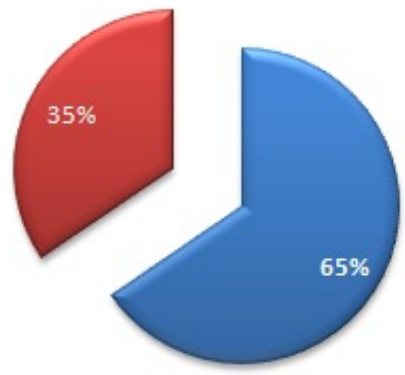
FY 2014 Transfers with Comparison to Prior Year

	FY 2014	FY 2013	*Change*
Timber Severance Tax			
General Fund	$2,959	$8	
Counties	741,151	698,534	*6.10%*
Forest Resources	2,951,803	2,794,085	*5.64%*
Timber Severance Tax Transfers	**$3,695,914**	**$3,492,627**	***5.82%***

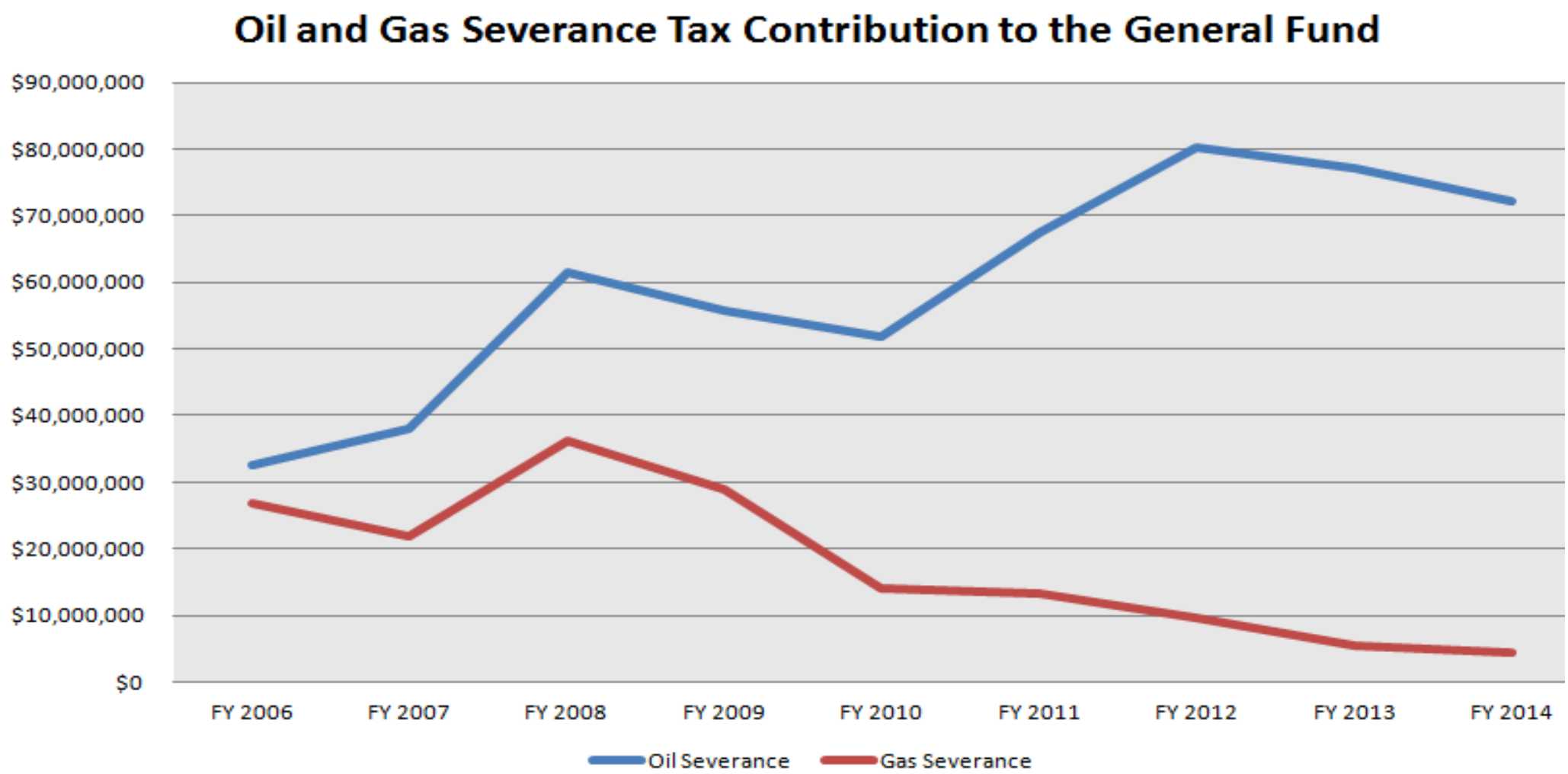
Oil Severance Tax			
General Fund	$72,104,299	$77,201,648	*-6.60%*
Counties	15,945,976	17,486,811	*-8.81%*
Oil Severance Tax Transfers	**$88,050,275**	**$94,688,459**	*-7.01%*



Gas Severance Tax			
General Fund	$4,550,109	$5,594,409	*-18.67%*
Counties	2,399,609	2,886,923	*-16.88%*
Gas Severance Tax Transfers	**$6,949,718**	**$8,481,332**	*-18.06%*



General Fund Counties Forest Resources



Severance Tax Distributions to Counties

County	Gas Severance	Oil Severance	Timber Severance	Total Payments
Adams	$25,238	$721,627	$4,152	$751,017
Alcorn			$3,563	$3,563
Amite	$14,220	$533,490	$24,021	$571,731
Attala			$20,417	$20,417
Benton			$2,270	$2,270
Bolivar			$299	$299
Calhoun			$11,486	$11,486
Carroll			$9,555	$9,555
Chickasaw	$13,615	$2,340	$8,476	$24,431
Choctaw			$15,163	$15,163
Claiborne	$2,483		$12,954	$15,437
Clarke	$17,196	$565,716	$26,440	$609,351
Clay	$16,580	$4,528	$4,268	$25,377
Coahoma			$991	$991
Copiah			$26,158	$26,158
Covington	$88,002	$463,680	$8,891	$560,573
Desoto			$198	$198
Forrest	$114,155	$106,478	$5,519	$226,152
Franklin	$1,449	$495,271	$20,059	$516,779
George			$4,225	$4,225
Greene	$96,202	$163,150	$12,967	$272,320
Grenada			$5,325	$5,325
Hancock	$11,071	$1,677	$3,318	$16,066
Harrison			$1,774	$1,774
Hinds		$209,143	$10,897	$220,040
Holmes		$6,602	$10,138	$16,740
Humphreys			$209	$209
Issaquena			$2,975	$2,975
Itawamba	$391		$10,330	$10,721
Jackson			$3,941	$3,941
Jasper	$375,660	$2,230,854	$15,034	$2,621,547
Jefferson	$18,948	$186,672	$14,789	$220,409
Jefferson Davis	$294,269	$225,858	$10,753	$530,880
Jones	$33,556	$1,663,813	$11,633	$1,709,002
Kemper			$31,567	$31,567
Lafayette			$5,496	$5,496
Lamar	$233,992	$625,063	$9,525	$868,580
Lauderdale			$19,890	$19,890
Lawrence	$29,924	$99,196	$13,242	$142,361
Leake			$17,125	$17,125
Lee	$11,045		$1,351	$12,395
Leflore		$12,400	$196	$12,596
Lincoln	$243	$1,063,401	$17,150	$1,080,794
Lowndes	$11,552	$117,078	$4,062	$132,691
Madison		$5,934	$9,623	$15,557
Marion	$115,857	$156,125	$13,080	$285,062
Marshall			$2,894	$2,894
Monroe	$74,332	$20,016	$9,084	$103,432
Montgomery			$7,262	$7,262
Neshoba			$11,733	$11,733
Newton			$18,684	$18,684
Noxubee			$13,200	$13,200
Oktibbeha	$209,474		$7,752	$217,226
Panola			$3,549	$3,549
Pearl River	$60,134	$56,292	$9,698	$126,124
Perry	$6,203	$338,296	$9,053	$353,552
Pike	$540	$351,910	$11,088	$363,538
Pontotoc	$8,012		$5,206	$13,218
Prentiss			$4,003	$4,003
Quitman			$27	$27
Rankin	$217,906	$39,951	$16,641	$274,499
Scott		$25,922	$16,035	$41,957
Sharkey			$236	$236
Simpson	$3,494	$340,051	$14,219	$357,764
Smith	$3,106	$683,907	$12,175	$699,188
Stone	$1,455		$4,466	$5,921
Sunflower			$43	$43
Tallahatchie			$1,214	$1,214
Tate			$1,135	$1,135
Tippah			$2,609	$2,609
Tishomingo			$7,622	$7,622
Tunica			$18	$18
Union			$3,435	$3,435
Walthall	$40,968	$58,838	$8,637	$108,442
Warren	$13,495	$39,758	$8,461	$61,714
Washington			$596	$596
Wayne	$223,554	$1,897,222	$16,844	$2,137,619
Webster			$13,501	$13,501
Wilkinson	$11,288	$369,847	$11,153	$392,288
Winston			$14,254	$14,254
Yalobusha			$5,456	$5,456
Yazoo		$2,063,870	$3,672	$2,067,542
Grand Totals	**$2,399,609**	**$15,945,975**	**$741,151**	**$19,086,735**