

By: Senator(s) Smith

To: Local and Private

SENATE BILL NO. 3081
(As Sent to Governor)

1 AN ACT TO AMEND CHAPTER 939, LOCAL AND PRIVATE LAWS OF 1998,
2 TO EXTEND THE REPEAL DATE ON THE LAW THAT AUTHORIZES THE TOWN OF
3 FLORENCE TO IMPOSE A TAX UPON THE GROSS PROCEEDS OF THE SALES OF
4 BARS AND RESTAURANTS.

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

6 SECTION 1. Chapter 939, Local and Private Laws of 1998, is
7 amended as follows:

8 Section 1. As used in this act, the following terms shall
9 have the meanings ascribed to them in this section unless a
10 different meaning is clearly indicated by the context in which
11 they are used:

12 (a) "Governing authorities" means the governing
13 authorities of the Town of Florence, Mississippi.

14 (b) "Bar" means all places, required by law to possess
15 an on-premises Alcoholic Beverage Control permit, where beer
16 and/or alcoholic beverages are sold for consumption on the
17 premises.

18 (c) "Restaurant" means all places where prepared food
19 and beverages, including beer and alcoholic beverages, are sold
20 for consumption, whether such food is consumed on the premises or
21 not. The term "restaurant" does not include any school, hospital,
22 convalescent or nursing home, or any restaurant-like facility
23 operated by or in connection with a school, hospital, medical
24 clinic, convalescent or nursing home providing food for students,
25 patients, visitors or their families.

26 Section 2. (1) For the purpose of providing funds to
27 promote economic development and to construct recreational

28 facilities, the governing authorities of the Town of Florence are
29 authorized, in their discretion, to levy and collect from the
30 following persons a tax, which shall be in addition to all of the
31 taxes and assessments imposed. The tax shall be imposed on the
32 following persons:

33 (a) A tax upon every person, firm or corporation
34 operating a bar in the Town of Florence, at a rate not to exceed
35 two percent (2%) of the gross proceeds of the sales of such bar;
36 and

37 (b) A tax upon every person, firm or corporation
38 operating a restaurant in the Town of Florence, at a rate not to
39 exceed two percent (2%) of the gross proceeds of the sales of beer
40 and alcoholic beverages sold for consumption on the premises and
41 all prepared foods of such restaurant.

42 (2) Persons, firms or corporations liable for the levy
43 imposed under subsection (1) of this section shall add the amount
44 of the levy to the sales price of the rooms and products set out
45 in subsection (1) of this section and shall collect, insofar as is
46 practicable, the amount of the tax due by them from the person
47 receiving the services or product at the time of payment therefor.

48 (3) Such tax shall be collected by and paid to the State Tax
49 Commission on a form prescribed by the State Tax Commission in the
50 manner that state sales taxes are computed, collected and paid;
51 and full enforcement provisions and all other provisions of
52 Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
53 necessary to the implementation and administration of this act.

54 (4) The proceeds of such tax, less three percent (3%)
55 thereof which shall be retained by the State Tax Commission to
56 defray the cost of collection, shall be paid to the governing
57 authorities of the Town of Florence, on or before the fifteenth
58 day of the month in which collected.

59 (5) The proceeds of such tax shall not be considered by the
60 Town of Florence as general fund revenues but shall be dedicated
61 to and expended solely for the purposes specified in this section.

62 Section 3. Before any tax authorized under this act may be
63 imposed, the governing authorities shall adopt a resolution
64 declaring its intention to levy the tax, setting forth the amount

65 of such tax to be imposed, the date upon which such tax shall
66 become effective and calling for a referendum to be held on the
67 question. The date of the election shall be the first Tuesday
68 after the first Monday in November 1998. Notice of such intention
69 shall be published once each week for at least three (3)
70 consecutive weeks in a newspaper published or having a general
71 circulation in the county, with the first publication of such
72 notice to be made not less than twenty-one (21) days before the
73 date fixed in the resolution for the election and the last
74 publication to be made not more than seven (7) days before the
75 election. At the election, all qualified electors of the Town of
76 Florence may vote, and the ballots used in such election shall
77 have printed thereon a brief statement of the amount and purposes
78 of the proposed tax levy and the words "FOR THE ECONOMIC
79 DEVELOPMENT AND RECREATIONAL FACILITIES TAX" and, on a separate
80 line, "AGAINST THE ECONOMIC DEVELOPMENT AND RECREATIONAL
81 FACILITIES TAX," and the voters shall vote by placing a cross (X)
82 or check () opposite their choice on the proposition. When the
83 results of any such election shall have been canvassed by the
84 election commission of the county and certified, the town may levy
85 the tax beginning on the first day of January 1999, if a majority
86 of the qualified electors who vote in the election vote in favor
87 of the tax.

88 Section 4. Accounting for receipts and expenditures of the
89 funds described in this act must be made separately from the
90 accounting of receipts and expenditures of the general fund and
91 any other funds of the Town of Florence. The records reflecting
92 the receipts and expenditures of the funds prescribed in this act
93 shall be audited annually by an independent certified public
94 accountant, and the accountant shall make a written report of his
95 audit to the governing authorities. The audit shall be made and
96 completed as soon as practicable after the close of the fiscal
97 year, and expenses of such audit shall be paid from the funds

98 derived pursuant to this act.

99 Section 5. This act shall be repealed from and after the
100 earlier of:

101 (a) December 31, 2014, or

102 (b) Not more than two (2) months following the time
103 that:

104 (i) The recreational facilities authorized to be
105 constructed by this act have been completed, and

106 (ii) Either all principal, interest, costs and
107 other expenses for all bonds, notes or other borrowings to pay the
108 cost of constructing such facilities have been paid and are
109 completely satisfied, or there exists in any special account
110 established to retire such bonds, notes or other borrowings an
111 amount on deposit which, together with any earnings on investments
112 to accrue to the account, is equal to or greater than the amount
113 necessary to pay such indebtedness.

114 Section 6. The governing authorities of the Town of Florence
115 shall submit this act, immediately upon approval by the Governor,
116 or upon approval by the Legislature subsequent to a veto, to the
117 Attorney General of the United States or to the United States
118 District Court for the District of Columbia in accordance with the
119 provisions of the Voting Rights Act of 1965, as amended and
120 extended.

121 Section 7. This act shall take effect and be in force from
122 and after the date it is effectuated under Section 5 of the Voting
123 Rights Act of 1965, as amended and extended.

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