

By: Senator(s) Kirby

To: Local and Private;
Finance

SENATE BILL NO. 3249

1 AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF
2 BRANDON TO LEVY A TAX UPON THE GROSS SALES OF BARS AND RESTAURANTS
3 IN AN AMOUNT NOT TO EXCEED TWO PERCENT; TO PROVIDE THAT SUCH TAX
4 SHALL BE COLLECTED BY THE STATE TAX COMMISSION AND PAID TO THE
5 CITY OF BRANDON; TO PROVIDE THAT THE PORTION OF THE PROCEEDS
6 RECEIVED BY THE CITY OF BRANDON SHALL BE DEDICATED TO AND EXPENDED
7 SOLELY FOR THE PURPOSE OF PROMOTING ECONOMIC AND COMMUNITY
8 DEVELOPMENT IN THE CITY OF BRANDON AND SPECIFICALLY FOR THE
9 CONSTRUCTION OR RENOVATION OF A MULTIPURPOSE BUILDING TO BE USED
10 FOR A COMMUNITY CENTER, LIBRARY AND OTHER PURPOSES; AND FOR
11 RELATED PURPOSES.

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

13 SECTION 1. As used in this act, the following terms shall
14 have the meanings ascribed to them in this section unless a
15 different meaning is indicated clearly by the context in which the
16 term is used:

17 (a) "Governing authorities" means the governing
18 authorities of the City of Brandon, Mississippi.

19 (b) "Bar" means all places required by law to possess
20 an on-premises Alcoholic Beverage Control permit where beer, light
21 wine and/or alcoholic beverages are sold for consumption on the
22 premises.

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

31 SECTION 2. (1) For the purpose of providing funds for the
32 promotion of economic and community development in the City of
33 Brandon, including the construction or renovation, or both, of a
34 multipurpose building to be used for a community center, library
35 and other related purposes, the governing authorities of the City
36 of Brandon, in their discretion, may levy and collect a tax, which
37 shall be in addition to all of the taxes and assessments imposed.

38 The tax shall be imposed on the following persons:

39 (a) A tax upon every person, firm, corporation or other
40 entity operating a bar in the City of Brandon, at a rate not to
41 exceed two percent (2%) of the gross proceeds of the sales of such
42 bar; and

43 (b) A tax upon every person, firm, corporation or other
44 entity operating a restaurant in the City of Brandon, at a rate
45 not to exceed two percent (2%) of the gross proceeds of the sales
46 of beer, light wine and alcoholic beverages sold for consumption
47 on the premises and all prepared foods of such restaurant.

48 (2) Persons, firms, corporations and other entities liable
49 for the levy imposed under subsection (1) of this section shall
50 add the amount of the levy to the sales price of the products and
51 services set out in subsection (1) of this section and shall
52 collect, insofar as is practicable, the amount of the tax due by
53 them from the person receiving the services and product at the
54 time of payment therefor.

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

61 (4) The proceeds of such tax, less three percent (3%)
62 thereof which shall be retained by the State Tax Commission to
63 defray the cost of collection, shall be paid to the governing

64 authorities of the City of Brandon, on or before the fifteenth day
65 of the month following the month in which collected.

66 (5) The proceeds of such tax shall not be considered by the
67 City of Brandon as general fund revenues but shall be dedicated to
68 and expended solely for the purposes specified in this section.

69 SECTION 3. Before any tax authorized under this act may be
70 imposed, the governing authorities shall adopt a resolution
71 declaring its intention to levy the tax, setting forth the amount
72 of such tax to be imposed, the date upon which such tax shall
73 become effective and calling for a referendum to be held on the
74 question. The date of the election shall be the first Tuesday
75 after the first Monday in November 1999. Notice of such intention
76 shall be published once each week for at least three (3)
77 consecutive weeks in a newspaper published or having a general
78 circulation in the county, with the first publication of such
79 notice to be made not less than twenty-one (21) days before the
80 date fixed in the resolution for the election and the last
81 publication to be made not more than seven (7) days before the
82 election. At the election, all qualified electors of the City of
83 Brandon may vote, and the ballots used in such election shall have
84 printed thereon a brief statement of the amount and purposes of
85 the proposed tax levy and the words "FOR THE ECONOMIC AND
86 COMMUNITY DEVELOPMENT TAX" and, on a separate line, "AGAINST THE
87 ECONOMIC AND COMMUNITY DEVELOPMENT TAX," and the voters shall vote
88 by placing a cross (X) or check () opposite their choice on the
89 proposition. When the results of any such election shall have
90 been canvassed by the election commission of the county and
91 certified, the city may levy the tax beginning on the first day of
92 January 2000, if a majority of the qualified electors who vote in
93 the election vote in favor of the tax.

94 SECTION 4. Accounting for receipts and expenditures of the
95 funds described in this act must be made separately from the
96 accounting of receipts and expenditures of the general fund and

97 any other funds of the City of Brandon. The records reflecting
98 the receipts and expenditures of the funds prescribed in this act
99 shall be audited annually by an independent certified public
100 accountant, and the accountant shall make a written report of his
101 audit to the governing authorities. The audit shall be made and
102 completed as soon as practicable after the close of the fiscal
103 year, and expenses of such audit shall be paid from the funds
104 derived pursuant to this act.

105 SECTION 5. This act shall be repealed on December 31, 2010.

106 SECTION 6. The governing authorities of the City of Brandon
107 shall submit this act, immediately upon approval by the Governor,
108 or upon approval by the Legislature subsequent to a veto, to the
109 Attorney General of the United States or to the United States
110 District Court for the District of Columbia in accordance with the
111 provisions of the Voting Rights Act of 1965, as amended and
112 extended.

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