

*****Adopted*****

AMENDMENT No. 1 PROPOSED TO

House Bill NO. 1718

By Senator(s) Committee

1 **Amend by striking Section 2 in its entirety and insert in**
2 **lieu thereof the following:**

3 SECTION 2. (1) For the purpose of providing funds to
4 promote the attributes of Montgomery County, Mississippi, as they
5 relate to tourism and economic development, and for promoting
6 tourism and economic development, the Board of Supervisors of
7 Montgomery County, Mississippi, in its discretion, is authorized
8 to levy and collect from every person, firm or corporation
9 operating a hotel or motel in the city a tax, which shall be in
10 addition to all other taxes and assessments imposed, which shall
11 not exceed two percent (2%) of the gross proceeds derived from
12 room rentals of all such hotels or motels in the city, excluding
13 charges for food, telephone, laundry, beverages and similar
14 charges. The tax shall not be levied upon or collected from gross
15 proceeds derived from room rentals for day meetings where the room
16 does not serve as overnight sleeping accommodations.

17 (2) Persons, firms or corporations liable for the tax
18 imposed under subsection (1) of this section shall add the amount
19 of the tax to the sales price and shall collect, insofar as is
20 practicable, the amount of the tax due by him from the person
21 receiving the services or product at the time of payment therefor.

22 (3) Such tax shall be collected by and paid to the State Tax
23 Commission on a form prescribed by the State Tax Commission in the

24 same manner that state sales taxes are computed, collected and
25 paid; and the full enforcement provisions and all other provisions
26 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
27 necessary to the implementation and administration of this act.

28 (4) The proceeds of such tax, less three percent (3%)
29 thereof which shall be retained by the State Tax Commission to
30 defray the costs of collection, shall be paid to the board of
31 supervisors on or before the fifteenth day of the month following
32 the month in which collected.

33 (5) The proceeds of such tax shall not be considered by
34 Montgomery County as general fund revenues but shall be dedicated
35 to and expended solely for the purposes specified in this section.