

By: Kirby

To: Local and Private;
Finance

SENATE BILL NO. 3307

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

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

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

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

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

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

32 SECTION 2. (1) For the purpose of providing funds for the
33 promotion of economic and community development in the City of
34 Brandon including, but not limited to, the construction and/or
35 renovation of a multipurpose building to be used for a
36 library/community center, the construction of a tennis complex and
37 for other related purposes, the governing authorities of the City
38 of Brandon are authorized, in their discretion, to levy and
39 collect from the following persons a tax, which shall be in
40 addition to all of the taxes and assessments imposed. The tax
41 shall be imposed on the following persons:

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

48 (b) A tax upon every person, firm, corporation or other
49 entity operating a restaurant in the City of Brandon, at the rate
50 not to exceed two percent (2%) of the gross proceeds of the sales
51 of such restaurant including, but not limited to, the sales of
52 beer, light wine and alcoholic beverages sold for consumption on
53 the premises and all prepared foods and beverages sold by such
54 restaurant.

55 (2) Persons, firms, corporations or other entities liable
56 for the levy imposed under subsection (1) of this section shall
57 add the amount of the levy to the sales price of the services
58 and/or products set out in subsection (1) of the section and shall
59 collect the amount of tax due by them from the person receiving
60 the services and/or product at the time of payment therefor.

61 (3) Such tax shall be collected by and paid to the State Tax
62 Commission on a form prescribed by the State Tax Commission in the
63 manner that state sales taxes are computed, collected and paid;
64 and full enforcement provisions and all other provisions of

65 Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
66 necessary to the implementation and administration of this act.

67 (4) The proceeds of such tax, less three percent (3%)
68 thereof which shall be retained by the State Tax Commission to
69 defray the cost of collection, shall be paid to the governing
70 authorities of the City of Brandon, on or before the fifteenth day
71 of the month in which collected.

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

75 SECTION 3. Before any tax authorized under this act may be
76 imposed, the governing authorities of the City of Brandon shall
77 adopt a resolution declaring its intention to levy the tax,
78 setting forth the amount of such tax to be imposed and the date
79 upon which such tax shall become effective and calling for a
80 referendum to be held on the question. Notice of the intention to
81 levy the tax and notice of the election shall be published once
82 each week for at least three (3) consecutive weeks in a newspaper
83 published or having a general circulation in the City of Brandon,
84 with the first publication of such notice to be made not less than
85 twenty-one (21) days before the date fixed for the election and
86 the last publication to be made not more than seven (7) days
87 before the election. Such notice shall be no less than one-fourth
88 (1/4) page in size and the type used shall be no smaller than
89 eighteen (18) point and surrounded by a one-fourth (1/4) inch
90 solid border. The notice may not be placed in that portion of the
91 newspaper where legal notices and classified advertisements
92 appear. At the election, all qualified electors of the City of
93 Brandon may vote, and the ballots used in such election shall have
94 printed thereon a brief statement of the amount and purposes of
95 the proposed tax levy and the words "FOR THE ECONOMIC AND
96 COMMUNITY DEVELOPMENT TAX," and, on a separate line, "AGAINST THE
97 ECONOMIC AND COMMUNITY DEVELOPMENT TAX," and the voters shall vote

98 by placing a cross (X) or check (a) opposite their choice on the
99 proposition. When the results of such election shall have been
100 canvassed by the election commissioners of the City of Brandon and
101 certified and if a majority of the qualified electors of the City
102 of Brandon who vote in the election vote in favor of the tax, the
103 governing authorities shall adopt a resolution declaring the levy
104 and collection of the tax provided in this act and shall set the
105 first day of the second month following the date of such adoption
106 as the effective date of the tax levy. A certified copy of this
107 resolution together with the result of the election shall be
108 furnished the State Tax Commission not less than thirty (30) days
109 prior to the effective date of the levy.

110 SECTION 4. Accounting for receipts and expenditures of the
111 funds described in this act must be made separately from the
112 accounting of receipts and expenditures of the general fund and
113 any other funds of the City of Brandon. The records reflecting
114 the receipts and expenditures of the funds prescribed in this act
115 shall be audited annually by an independent certified public
116 accountant, and the accountant shall make a written report of his
117 audit to the governing authorities. The audit shall be made and
118 completed as soon as practicable after the close of the fiscal
119 year, and expenses of such audit shall be paid from the funds
120 derived pursuant to the act.

121 SECTION 5. This act shall be repealed from and after
122 December 31, 2010.

123 SECTION 6. The governing authorities of the City of Brandon,
124 Mississippi, shall submit this act, immediately upon approval by
125 the Governor, or upon approval by the Legislature subsequent to a
126 veto, to the Attorney General of the United States or to the
127 United States District Court for the District of Columbia in
128 accordance with the provisions of the Voting Rights Act of 1965,
129 as amended and extended.

130 SECTION 7. This act shall take effect and be in force from

131 and after the date it is effectuated under Section 5 of the Voting
132 Rights Act of 1965, as amended and extended.