

By: Senator(s) Smith

To: Local and Private

SENATE BILL NO. 3080

1 AN ACT TO AMEND CHAPTER 938, LOCAL AND PRIVATE LAWS OF 1998,  
2 AS AMENDED BY CHAPTER 981, LOCAL AND PRIVATE LAWS OF 1999, TO  
3 SPECIFY THE CONSTRUCTION OF A SOCCER COMPLEX AS A PURPOSE FOR  
4 WHICH THE CITY OF RICHLAND MAY USE REVENUE FROM THE TAX THE CITY  
5 IMPOSES UPON THE GROSS SALES OF BARS AND RESTAURANTS. TO EXTEND  
6 THE REPEAL DATE ON SUCH LAW; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Chapter 938, Local and Private Laws of 1998, as  
9 amended by Chapter 981, Local and Private Laws of 1999, is amended  
10 as follows:

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

15 (a) "Governing authorities" means the governing  
16 authorities of the City of Richland, Mississippi.

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

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

29           Section 2. (1) For the purpose of providing funds for the  
30 promotion of economic and community development in the City of  
31 Richland including the construction of a soccer complex and the  
32 construction of a multipurpose building to be used for a community  
33 center and other purposes, the governing authorities of the City  
34 of Richland are authorized, in their discretion, to levy and  
35 collect from the following persons a tax, which shall be in  
36 addition to all of the taxes and assessments imposed. The tax  
37 shall be imposed on the following persons:

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

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

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

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

60           (4) The proceeds of such tax, less three percent (3%)  
61 thereof which shall be retained by the State Tax Commission to

62 defray the cost of collection, shall be paid to the governing  
63 authorities of the City of Richland, on or before the fifteenth  
64 day of the month in which collected.

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

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

93 Section 4. Accounting for receipts and expenditures of the  
94 funds described in this act must be made separately from the

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

104 Section 5. This act shall be repealed from and after the  
105 earlier of:

106 (a) December 31, 2025, or

107 (b) Not more than two (2) months following the time  
108 that:

109 (i) The multipurpose building authorized to be  
110 constructed by this act has been completed, and

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

119 Section 6. The governing authorities of the City of Richland  
120 shall submit this act, immediately upon approval by the Governor,  
121 or upon approval by the Legislature subsequent to a veto, to the  
122 Attorney General of the United States or to the United States  
123 District Court for the District of Columbia in accordance with the  
124 provisions of the Voting Rights Act of 1965, as amended and  
125 extended.

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

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