

By: Senator(s) Carmichael

To: Finance

SENATE BILL NO. 2918

1 AN ACT TO AMEND SECTION 27-65-22, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT THE TAX ON ADMISSIONS TO ALL PUBLICLY OWNED  
3 FACILITIES SHALL BE THREE PERCENT; TO EXEMPT FROM TAXATION  
4 ADMISSIONS OR FEES CHARGED BY ANY COUNTY OR MUNICIPALITY OWNED AND  
5 OPERATED FACILITY; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-65-22, Mississippi Code of 1972, is  
8 amended as follows:

9 27-65-22. (1) Upon every person engaging or continuing in  
10 any amusement business or activity, which shall include all manner  
11 and forms of entertainment and amusement, all forms of diversion,  
12 sport, recreation or pastime, shows, exhibitions, contests,  
13 displays, games or any other and all methods of obtaining  
14 admission charges, donations, contributions or monetary charges of  
15 any character, from the general public or a limited or selected  
16 number thereof, directly or indirectly in return for other than  
17 tangible property or specific personal or professional services,  
18 whether such amusement is held or conducted in a public or private  
19 building, hotel, tent, pavilion, lot or resort, enclosed or in the  
20 open, there is hereby levied, assessed and shall be collected a  
21 tax equal to seven percent (7%) of the gross income received as  
22 admission, except as otherwise provided herein. In lieu of the  
23 rate set forth above, there is hereby imposed, levied and  
24 assessed, to be collected as hereinafter provided, a tax of three  
25 percent (3%) of gross revenue derived from sales of admission to  
26 publicly owned facilities (except admissions to athletic contests  
27 between colleges and universities). There is hereby imposed,  
28 levied and assessed a tax of seven percent (7%) of gross revenue



29 derived from sales of admission to events conducted on property  
30 managed by the Mississippi Veterans Memorial Stadium, which tax  
31 shall be administered in the manner prescribed in this chapter,  
32 subject, however, to the provisions of Sections 55-23-3 through  
33 55-23-11.

34 (2) The operator of any place of amusement in this state  
35 shall collect the tax imposed by this section, in addition to the  
36 price charged for admission to any place of amusement, and under  
37 all circumstances the person conducting the amusement shall be  
38 liable for, and pay the tax imposed based upon the actual charge  
39 for such admission. Where permits are obtained for conducting  
40 temporary amusements by persons who are not the owners, lessees or  
41 custodians of the buildings, lots or places where the amusements  
42 are to be conducted, or where such temporary amusement is  
43 permitted by the owner, lessee or custodian of any place to be  
44 conducted without the procurement of a permit as required by this  
45 chapter, the tax imposed by this chapter shall be paid by the  
46 owner, lessee or custodian of such place where such temporary  
47 amusement is held or conducted, unless paid by the person  
48 conducting the amusement, and the applicant for such temporary  
49 permit shall furnish with the application therefor, the name and  
50 address of the owner, lessee or custodian of the premises upon  
51 which such amusement is to be conducted, and such owner, lessee or  
52 custodian shall be notified by the commission of the issuance of  
53 such permit, and of the joint liability for such tax.

54 (3) The tax imposed by this section shall not be levied or  
55 collected upon:

56 (a) Any admissions charged at any place of amusement  
57 operated by a religious, charitable or educational organization,  
58 or by a nonprofit civic club or fraternal organization (i) when  
59 the net proceeds of such admissions do not inure to any one or  
60 more individuals within such organization and are to be used  
61 solely for religious, charitable, educational or civic purposes;



62 or (ii) when the entire net proceeds are used to defray the normal  
63 operating expenses of such organization, such as loan payments,  
64 maintenance costs, repairs and other operating expenses;

65 (b) Any admissions charged to hear gospel singing when  
66 promoted by a duly constituted local, bona fide nonprofit  
67 charitable or religious organization, irrespective of the fact  
68 that the performers and promoters are paid out of the proceeds of  
69 admissions collected, provided the program is composed entirely of  
70 gospel singing and not generally mixed with hillbilly or popular  
71 singing;

72 (c) Any admissions charged at any athletic games or  
73 contests between high schools or between grammar schools;

74 (d) Any admissions or tickets to or for baseball games  
75 between teams operated under a professional league franchise;

76 (e) Any admissions to county, state or community fairs,  
77 or any admissions to entertainments presented in community homes  
78 or houses which are publicly owned and controlled, and the  
79 proceeds of which do not inure to any individual or individuals;

80 (f) Any admissions or tickets to organized garden  
81 pilgrimages and to antebellum and historic houses when sponsored  
82 by an organized civic or garden club;

83 (g) Any admissions to any golf tournament held under  
84 the auspices of the Professional Golf Association or United States  
85 Golf Association wherein touring professionals compete, if such  
86 tournament is sponsored by a nonprofit association incorporated  
87 under the laws of the State of Mississippi where no dividends are  
88 declared and the proceeds do not inure to any individual or group;

89 (h) Any admissions to university or community college  
90 conference, state, regional or national playoffs or championships;

91 (i) Any admissions or fees charged by any county or  
92 municipally owned and operated swimming pools, golf courses and  
93 tennis courts other than sales or rental of tangible personal  
94 property;



95           (j) Any admissions charged for the performance of  
96 symphony orchestras, operas, vocal or instrumental artists in  
97 which professional or amateur performers are compensated out of  
98 the proceeds of such admissions, when sponsored by local music or  
99 charity associations, or amateur dramatic performances or  
100 professional dramatic productions when sponsored by a children's  
101 dramatic association, where no dividends are declared, profits  
102 received, nor any salary or compensation paid to any of the  
103 members of such associations, or to any person for procuring or  
104 producing such performance; and

105           (k) Any admissions or tickets to or for hockey games  
106 between teams operated under a professional league franchise.

107           **SECTION 2.** This act shall take effect and be in force from  
108 and after July 1, 2002.

