

By: Senator(s) Burton

To: Local and Private;  
Finance

SENATE BILL NO. 3202

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF SCOTT COUNTY  
2 TO LEVY A TOURIST TAX LEVIED ON THE GROSS INCOME OF HOTEL AND  
3 MOTEL ROOM RENTALS IN SCOTT COUNTY FOR THE PURPOSE OF PROVIDING  
4 FUNDS FOR THE OPERATION, PROMOTION AND IMPROVEMENT OF THE  
5 FOREST/SCOTT COUNTY COLISEUM AND PROMOTING TOURISM WITHIN SCOTT  
6 COUNTY; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** As used in this act, the term "hotel" or "motel"  
9 means any establishment engaged in the business of furnishing or  
10 providing rooms intended or designed for lodging or sleeping  
11 purposes for transient guests, which establishment consists of  
12 five (5) or more guest rooms and does not encompass any hospital,  
13 convalescent or nursing home, or sanitarium, or any hotel-like  
14 facility operated by or in connection with a hospital or medical  
15 clinic providing rooms exclusively for patients and their  
16 families.

17 **SECTION 2.** (1) For the purpose of providing funds for the  
18 operation, promotion and improvement of the Forest/Scott County  
19 Coliseum and promoting tourism within Scott County, the Board of  
20 Supervisors of Scott County, Mississippi, in its discretion, may  
21 levy, assess and collect from every person, firm and corporation  
22 operating a hotel or motel in Scott County a tax that may be cited  
23 as a "tourist tax," which shall be in addition to all other taxes  
24 and assessments imposed by the county, as provided in this act.

25 (2) Such tax shall be an amount not to exceed two percent  
26 (2%) of the gross proceeds from room rentals of hotels and motels  
27 in the county, excluding charges for telephone, laundry and  
28 similar services. The tax shall not be levied upon or collected  
29 from gross proceeds of nontaxable rooms, room rentals for day



30 meetings that do not serve as overnight sleeping accommodations or  
31 room rentals to residential guests of a hotel or motel.

32 (3) Persons liable for the tax imposed pursuant to this act  
33 shall add the amount of tax to the gross proceeds from room  
34 rentals and shall collect, insofar as practicable, the amount of  
35 the tax due by him from the person receiving the services at the  
36 time of payment for the services.

37 (4) Such tax shall be collected by and paid to the State Tax  
38 Commission on a form prescribed by the State Tax Commission, in  
39 the same manner that state sales taxes are computed, collected and  
40 paid; and the full enforcement provisions and all other provisions  
41 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as  
42 necessary to the implementation and administration of this act.

43 (5) The proceeds of the tax, less three percent (3%) to be  
44 retained by the State Tax Commission to defray the costs of  
45 collection, shall be paid to Scott County on or before the  
46 fifteenth day of the month following the month in which collected  
47 by the State Tax Commission for the purpose of providing funds for  
48 the operation, promotion and improvement of the Forest/Scott  
49 County Coliseum and promoting tourism within Scott County.

50 (6) The proceeds of the tax shall not be considered by the  
51 Scott County as general fund revenues but shall be expended solely  
52 for the purposes specified in this section.

53 **SECTION 3.** Before the tax authorized by this act shall be  
54 imposed, the board of supervisors shall adopt a resolution  
55 declaring its intention to levy the tax, setting forth the amount  
56 of such tax, and establishing the date on which this tax initially  
57 shall be levied and collected. Notice of the tax shall be  
58 published once each week for at least three (3) consecutive weeks  
59 in a newspaper having a general circulation in Scott County, the  
60 first publication of which shall be made not less than twenty-one  
61 (21) days prior to the date on which the tax initially shall be  
62 levied and collected. If, within the time of giving notice,



63 twenty percent (20%) or fifteen hundred (1500), whichever is less,  
64 of the qualified electors of Scott County, Mississippi, shall file  
65 a written petition against the levy of such tax, then such tax  
66 shall not be levied unless authorized by a majority of the  
67 qualified electors of Scott County voting at an election to be  
68 called and held for that purpose. At least thirty (30) days prior  
69 to the effective date of the tax as herein provided, the board of  
70 supervisors shall furnish to the State Tax Commission a certified  
71 copy of the resolution evidencing such tax.

72       **SECTION 4.** Accounting for receipts and expenditures of the  
73 funds derived from the proceeds of the tax authorized by this act  
74 shall be made separately from the accounting of receipts and  
75 expenditures of the general fund and any other funds of Scott  
76 County. The records reflecting the receipts and expenditures of  
77 these funds shall be audited annually by an independent certified  
78 public accountant, and the accountant shall make a written report  
79 of his audit to the Board of Supervisors of Scott County. The  
80 audit shall be made and completed as soon as practicable after the  
81 close of the county's fiscal year, and expenses of such audit  
82 shall be paid from the funds derived pursuant to this act.

83       **SECTION 5.** The Board of Supervisors of Scott County shall  
84 submit this act, immediately upon approval by the Governor, or  
85 upon approval by the Legislature subsequent to a veto, to the  
86 Attorney General of the United States or to the United States  
87 District Court for the District of Columbia in accordance with the  
88 provisions of the Voting Rights Act of 1965, as amended and  
89 extended.

90       **SECTION 6.** This act shall take effect and be in force from  
91 and after the date it is effectuated under Section 5 of the Voting  
92 Rights Act of 1965, as amended and extended.

