

By: Representative McBride

To: Ways and Means

HOUSE BILL NO. 394

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; AND FOR RELATED PURPOSES.

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

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

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



28 managed by the Mississippi Veterans Memorial Stadium, which tax  
29 shall be administered in the manner prescribed in this chapter,  
30 subject, however, to the provisions of Sections 55-23-3 through  
31 55-23-11.

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

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

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



61 operating expenses of such organization, such as loan payments,  
62 maintenance costs, repairs and other operating expenses;

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

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

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

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

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

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

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

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



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

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

105           **SECTION 2.** Nothing in this act shall affect or defeat any  
106 claim, assessment, appeal, suit, right or cause of action for  
107 taxes due or accrued under the sales tax laws before the date on  
108 which this act becomes effective, whether such claims,  
109 assessments, appeals, suits or actions have been begun before the  
110 date on which this act becomes effective or are begun thereafter;  
111 and the provisions of the sales tax laws are expressly continued  
112 in full force, effect and operation for the purpose of the  
113 assessment, collection and enrollment of liens for any taxes due  
114 or accrued and the execution of any warrant under such laws before  
115 the date on which this act becomes effective, and for the  
116 imposition of any penalties, forfeitures or claims for failure to  
117 comply with such laws.

118           **SECTION 3.** This act shall take effect and be in force from  
119 and after July 1, 2003.

