HOUSE BILL NO. 394

AN ACT TO AMEND SECTION 27-65-22, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE TAX ON ADMISSIONS TO ALL PUBLICLY OWNED FACILITIES SHALL BE THREE PERCENT; AND FOR RELATED PURPOSES.

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

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

27-65-22. (1) Upon every person engaging or continuing in any amusement business or activity, which shall include all manner and forms of entertainment and amusement, all forms of diversion, sport, recreation or pastime, shows, exhibitions, contests, displays, games or any other and all methods of obtaining admission charges, donations, contributions or monetary charges of any character, from the general public or a limited or selected number thereof, directly or indirectly in return for other than tangible property or specific personal or professional services, whether such amusement is held or conducted in a public or private building, hotel, tent, pavilion, lot or resort, enclosed or in the open, there is hereby levied, assessed and shall be collected a tax equal to seven percent (7%) of the gross income received as admission, except as otherwise provided herein. In lieu of the rate set forth above, there is hereby imposed, levied and assessed, to be collected as hereinafter provided, a tax of three percent (3%) of gross revenue derived from sales of admission to publicly owned facilities (except admissions to athletic contests between colleges and universities). There is hereby imposed, levied and assessed a tax of seven percent (7%) of gross revenue derived from sales of admission to events conducted on property...
managed by the Mississippi Veterans Memorial Stadium, which tax
shall be administered in the manner prescribed in this chapter,
subject, however, to the provisions of Sections 55-23-3 through
55-23-11.

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

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

(a) Any admissions charged at any place of amusement
operated by a religious, charitable or educational organization,
or by a nonprofit civic club or fraternal organization (i) when
the net proceeds of such admissions do not inure to any one or
more individuals within such organization and are to be used
solely for religious, charitable, educational or civic purposes;
or (ii) when the entire net proceeds are used to defray the normal
operating expenses of such organization, such as loan payments,
maintenance costs, repairs and other operating expenses;

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

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

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

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

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

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

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

(i) Any admissions or fees charged by any county or
municipally owned and operated swimming pools, golf courses and
tennis courts other than sales or rental of tangible personal
property;
(j) Any admissions charged for the performance of
symphony orchestras, operas, vocal or instrumental artists in
which professional or amateur performers are compensated out of
the proceeds of such admissions, when sponsored by local music or
charity associations, or amateur dramatic performances or
professional dramatic productions when sponsored by a children's
dramatic association, where no dividends are declared, profits
received, nor any salary or compensation paid to any of the
members of such associations, or to any person for procuring or
producing such performance; and

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

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

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