

By: Representative Holland

To: Ways and Means

HOUSE BILL NO. 681

1 AN ACT TO AMEND SECTION 27-65-22, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE A SALES TAX EXEMPTION FOR PARKING FEES AND ADMISSIONS  
3 CHARGED FOR ATTENDING ACTIVITIES CONDUCTED ON PROPERTY BELONGING  
4 TO THE MISSISSIPPI FAIR COMMISSION; AND FOR RELATED PURPOSES.

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

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

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



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

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

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

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



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

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

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

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

75 (e) Any admissions including parking fees charged to  
76 attend county, state or community fairs or any admissions  
77 including parking fees charged to attend any activities conducted  
78 on property belonging to the Mississippi Fair Commission or any  
79 admissions to entertainments presented in community homes or  
80 houses which are publicly owned and controlled, and the proceeds  
81 of which do not inure to any individual or individuals;

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

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

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

93 (i) Any admissions or fees charged by any county or  
94 municipally owned and operated swimming pools, golf courses and



95 tennis courts other than sales or rental of tangible personal  
96 property;

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

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

109 (4) Any taxes paid by the Mississippi Fair Commission to  
110 the State Tax Commission in fiscal year 2003 before passage of  
111 House Bill No. 681, 2003 Regular Session, shall revert to the  
112 special fund in the State Treasury designated for the Mississippi  
113 Fair Commission.

114 **SECTION 2.** This act shall take effect and be in force from  
115 and after July 1, 2003.

