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

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

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

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

(2) Such tax shall be an amount not to exceed two percent (2%) of the gross proceeds from room rentals of hotels and motels in the county, excluding charges for telephone, laundry and similar services. The tax shall not be levied upon or collected from gross proceeds of nontaxable rooms, room rentals for day
meetings that do not serve as overnight sleeping accommodations or
room rentals to residential guests of a hotel or motel.

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

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

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

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

SECTION 3. Before any tax authorized under this act may be
imposed, the board of supervisors shall adopt a resolution
declaring its intention to levy the tax, setting forth the amount
of such tax to be imposed, the date upon which such tax shall
become effective and calling for a referendum to be held on the
question. The date of the election shall be the first Tuesday
after the first Monday in November 2003. Notice of such intention
shall be published once each week for at least three (3)
consecutive weeks in a newspaper published or having a general
circulation in the county, with the first publication of such
notice to be made not less than twenty-one (21) days before the
date fixed in the resolution for the election and the last
publication to be made not more than seven (7) days before the
election. At the election, all qualified electors of Scott County
may vote, and the ballots used in such election shall have printed
thereon a brief statement of the amount and purposes of the
proposed tax levy and the words "FOR THE TOURIST TAX" and, on a
separate line, "AGAINST THE TOURIST TAX" and the voters shall vote
by placing a cross (X) or check (√) opposite their choice on the
proposition. When the results of any such election shall have
been canvassed and certified, the county may levy the tax
beginning on the first day of January 2004, if a majority of the
qualified electors who vote in the election vote in favor of the
tax. At least thirty (30) days before the effective date of the
tax provided in this section, the governing authorities shall
furnish to the State Tax Commission a certified copy of the
resolution evidencing such tax.

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

SECTION 5. The Board of Supervisors of Scott County shall
submit this act, immediately upon approval by the Governor, or
upon approval by the Legislature subsequent to a veto, to the
Attorney General of the United States or to the United States
District Court for the District of Columbia in accordance with the

**SECTION 6.** This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, and shall stand repealed from and after July 1, 2007.