

By: Representative McBride

To: Ways and Means

HOUSE BILL NO. 304

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, 2004.

