

By: Representative Holland

To: Ways and Means

HOUSE BILL NO. 1492

1 AN ACT TO REQUIRE THE PAYMENT OF A ONE DOLLAR FEE ON THE SALE
2 OF EACH MOVIE TICKET; TO PROVIDE FOR THE COLLECTION,
3 ADMINISTRATION AND ENFORCEMENT OF THE FEE BY THE MISSISSIPPI STATE
4 TAX COMMISSION; TO PROVIDE THAT THE FEE BE DEPOSITED INTO THE
5 STATE GENERAL FUND; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) There is imposed a movie or motion picture
8 ticket fee upon the sale of each movie ticket sold at a movie
9 theatre. The fee shall be imposed on any individual who purchases
10 an admission ticket at a movie theater. For purposes of this
11 section a movie theater includes a cinema, movie house, picture
12 palace and any other place where a movie or motion picture is
13 shown to the general public for the purchase of an admission
14 ticket. The fee shall be charged by the movie theater to the
15 person who purchases a movie ticket. The fee shall be imposed at
16 the rate of One Dollar (\$1.00) for each movie ticket sold. The
17 fee shall be added to the total cost to the purchaser at retail
18 after all applicable sales taxes on the movie ticket have been
19 computed. The fee imposed, less five percent (5%) of fees
20 collected, which shall be retained by the movie or motion picture
21 theater as collections costs, shall be paid to the State Tax
22 Commission in the form and manner required by the State Tax
23 Commission and shall include a statement showing the total number
24 of movie tickets sold during the preceding month. The State Tax
25 Commission shall promulgate rules and regulations necessary to
26 administer the fee collection and enforcement.

27 (2) The State Tax Commission shall administer, collect and
28 enforce the fee authorized under this section under the same

29 procedures used in the administration, collection and enforcement
30 of the state sales tax imposed under Chapter 65, Title 27,
31 Mississippi Code of 1972, except as provided in this section. The
32 proceeds of the movie ticket fee, less five percent (5%) of the
33 costs, shall be transferred by the State Tax Commission into the
34 General Fund of the state as proceeds from the movie ticket fee,
35 which must be designated separately from any other taxes or fees
36 that may be deposited into the fund.

37 **SECTION 2.** This act shall take effect and be in force from
38 and after July 1, 2004.