

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

House Bill No. 1087

BY: Committee

**Amend by striking all after the enacting clause and inserting
in lieu thereof the following:**

11 **SECTION 1.** As used in this act, the following terms shall
12 have meanings ascribed in this section unless otherwise clearly
13 indicated by the context in which they are used:

14 (a) "Governing authorities" means the governing
15 authorities of the City of Horn Lake, Mississippi.

16 (b) "Hotel" or "motel" means any establishment engaged
17 in the business of furnishing or providing rooms intended or
18 designed for dwelling, lodging or sleeping purposes to transient
19 guests and which are known in the trade as such. The term "hotel"
20 or "motel" does not include any hospital, convalescent or nursing
21 home or sanitarium, or any hotel-like facility operated by or in
22 connection with a hospital or medical clinic providing rooms
23 exclusively for patients and their families.

24 **SECTION 2.** (1) For the purpose of providing funds to
25 promote the attributes of the City of Horn Lake, Mississippi, and
26 to promote the city's tourism and economic development, the
27 governing authorities of the City of Horn Lake, in their
28 discretion, are authorized to levy and collect from every person,
29 firm or corporation operating a hotel or motel in the city a tax,

30 which shall be in addition to all other taxes and assessments
31 imposed and which shall not exceed Two Dollars (\$2.00) per room
32 rental upon each overnight room rental in all such hotels or
33 motels in the city, excluding charges for food, telephone,
34 laundry, beverages and similar charges. The tax shall not be
35 levied upon or collected on room rentals for day meetings where
36 the room does not serve as overnight sleeping accommodations.

37 (2) Persons, firms or corporations liable for the tax
38 imposed under subsection (1) of this section shall add the amount
39 of the tax to the sales price and shall collect, insofar as is
40 practicable, the amount of the tax due by him from the person
41 receiving the services or product at the time of payment therefor.

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

48 (4) The proceeds of such tax, less three percent (3%)
49 thereof which shall be retained by the State Tax Commission to
50 defray the costs of collection, shall be paid to the governing
51 authorities on or before the fifteenth day of the month following
52 the month in which collected.

53 (5) The proceeds of such tax shall not be considered by the
54 City of Horn Lake as general fund revenues but shall be dedicated
55 to and expended solely for the purposes specified in this section.

56 **SECTION 3.** Before any tax authorized under this act may be
57 imposed, the governing authorities shall adopt a resolution
58 declaring its intention to levy the taxes, setting forth the
59 amount of such tax to be imposed, the date upon which such taxes
60 shall become effective and calling for a referendum to be held on
61 the question. The date of the referendum shall be the date of the

62 next municipal general election. Notice of such intention shall
63 be published once each week for at least three (3) consecutive
64 weeks in a newspaper published or having a general circulation in
65 the county, with the first publication of such notice to be made
66 not less than twenty-one (21) days before the date fixed in the
67 resolution for the referendum and the last publication to be made
68 not more than seven (7) days before the referendum. At the
69 referendum, all qualified electors of the city may vote, and the
70 ballots used in such referendum shall have printed thereon a brief
71 statement of the amount and purposes of the proposed tax levy and
72 the words "FOR THE TAX" and, on a separate line, "AGAINST THE
73 TAX", and the voters shall vote by placing a cross (X) or check
74 (✓) opposite their choice on the proposition. When the results of
75 any such referendum shall have been canvassed by the election
76 commission and certified, the city may levy the taxes beginning on
77 the first day of the second month following the referendum, only
78 if at least sixty percent (60%) of the qualified electors who vote
79 in the election vote in favor of the tax. No public funds shall
80 be used for the purpose of promoting the adoption of the
81 referendum and no city employees may promote the referendum during
82 business hours. At least thirty (30) days before the effective
83 date of the taxes, the governing authorities shall furnish to the
84 State Tax Commission a certified copy of the resolution evidencing
85 the taxes.

86 **SECTION 4.** Accounting for receipts and expenditures of the
87 funds described in this act shall be made separately from the
88 accounting of receipts and expenditures of the general fund and
89 any other funds of the City of Horn Lake. The records reflecting
90 the receipts and expenditures of the funds prescribed in this act
91 shall be audited annually by an independent certified public
92 accountant, and the accountant shall make a written report of his
93 audit to the governing authorities. The audit shall be made and

94 completed as soon as practicable after the close of the fiscal
95 year, and expenses of such audit shall be paid from the funds
96 derived pursuant to this act.

97 **SECTION 5.** The provisions of this act shall be repealed from
98 and after July 1, 2008.

99 **SECTION 6.** The governing authorities of the City of Horn
100 Lake, Mississippi, shall submit this act, immediately upon
101 approval by the Governor, or upon approval by the Legislature
102 subsequent to a veto, to the Attorney General of the United States
103 or to the United States District Court for the District of
104 Columbia in accordance with the provisions of the Voting Rights
105 Act of 1965, as amended and extended.

106 **SECTION 7.** This act shall take effect and be in force from
107 and after the date it is effectuated under Section 5 of the Voting
108 Rights Act of 1965, as amended and extended.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF
2 HORN LAKE, MISSISSIPPI, TO LEVY A TWO-DOLLAR TAX UPON EACH
3 OVERNIGHT HOTEL AND MOTEL ROOM RENTAL IN THE CITY; TO REQUIRE A
4 REFERENDUM ON THE QUESTION OF IMPOSING SUCH A TAX; TO REQUIRE A
5 REFERENDUM ON WHETHER THE TAX MAY BE LEVIED; TO PROVIDE THAT THE
6 TAX SHALL BE COLLECTED BY THE STATE TAX COMMISSION AND PAID TO THE
7 CITY OF HORN LAKE; TO PROVIDE THAT THE PROCEEDS FROM THE TAX SHALL
8 BE USED FOR THE PURPOSE OF PROMOTING THE ATTRIBUTES OF THE CITY;
9 AND FOR RELATED PURPOSES.