

By: Representatives Frierson,
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To: Local and Private
Legislation; Ways and Means

HOUSE BILL NO. 5

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF PEARL RIVER
2 COUNTY, MISSISSIPPI, TO IMPOSE A SPECIAL SALES TAX OF NOT MORE
3 THAN 3/4 OF 1% ON THE GROSS PROCEEDS OF ALL SALES OR THE GROSS
4 INCOME OF BUSINESSES WITHIN THE COUNTY DERIVED FROM ACTIVITIES
5 TAXED AT THE RATE OF 7% OR MORE UNDER THE MISSISSIPPI SALES TAX
6 LAW; TO PROVIDE THAT THE SPECIAL SALES TAX REVENUE COLLECTED
7 PURSUANT TO SUCH A TAX SHALL BE USED AND EXPENDED BY THE COUNTY
8 ONLY TO PAY ITS SHARE OF THE LOCAL COMMITMENT TO THE NATIONAL
9 AERONAUTICS AND SPACE ADMINISTRATION SHARED SERVICES CENTER
10 PROJECT AT THE STENNIS SPACE CENTER AND THE COST OF THE ELECTION
11 REQUIRED BY THIS ACT; TO PROVIDE THAT THE SPECIAL SALES TAX SHALL
12 STAND REPEALED ON THE FIRST DAY OF THE MONTH IMMEDIATELY
13 SUCCEEDING THE DATE PEARL RIVER COUNTY'S SHARE OF THE LOCAL
14 COMMITMENT TO THE NATIONAL AERONAUTICS AND SPACE ADMINISTRATION
15 SHARED SERVICES CENTER PROJECT HAS BEEN SATISFIED; TO REQUIRE AN
16 ELECTION ON THE QUESTION OF IMPOSING THE SPECIAL SALES TAX; AND
17 FOR RELATED PURPOSES.

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

19 **SECTION 1.** (1) The Board of Supervisors of Pearl River
20 County, Mississippi, in its discretion, may impose upon all
21 persons as a privilege for engaging or continuing in business or
22 doing business within the county, a special sales tax at the rate
23 of not more than three-fourths of one percent (3/4 of 1%) of the
24 gross proceeds of sales or gross income of the business, as the
25 case may be, derived from any of the activities taxed at the rate
26 of seven percent (7%) or more under the Mississippi Sales Tax Law,
27 Section 27-65-1 et seq., Mississippi Code of 1972, as provided in
28 this section. The tax levied by this section shall apply to every
29 person making sales, delivery or installations of tangible
30 personal property or services within the county, but shall not
31 apply to sales exempted by Sections 27-65-19, 27-65-101,
32 27-65-103, 27-65-105, 27-65-107, 27-65-109 and 27-65-111 of the
33 Mississippi Sales Tax Law.

34 (2) The proceeds of the tax shall be utilized to pay Pearl
35 River County's share of the local commitment to the National
36 Aeronautics and Space Administration shared services center
37 project as defined in Section 57-75-5(f)(xii) and to pay the cost
38 of the election required by this act.

39 (3) Persons, firms or corporations liable for the levy
40 imposed under subsection (1) of this section shall add the amount
41 of the levy to the sales price of the products set out in
42 subsection (1) of this section and shall collect, insofar as is
43 practicable, the amount of the tax due by them from the person
44 receiving the product at the time of payment therefor.

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

51 (5) The proceeds of the tax, less three percent (3%) thereof
52 which shall be retained by the State Tax Commission to defray the
53 cost of collection, shall be paid to the Board of Supervisors of
54 Pearl River County, on or before the fifteenth day of the month in
55 which collected.

56 (6) The proceeds of the tax shall not be considered by Pearl
57 River County as general fund revenues but shall be dedicated to
58 and expended solely for the purposes specified in this section.

59 (7) The special sales tax shall stand repealed on the first
60 day of the month immediately succeeding the date Pearl River
61 County's share of the local commitment to the National Aeronautics
62 and Space Administration shared services center project as defined
63 in Section 57-75-5(f)(xii) has been satisfied. Any remaining
64 proceeds of the special sales tax not required for the purposes of
65 this act, shall be transferred to the county general fund.

66 **SECTION 2.** Before any tax authorized under this act may be
67 imposed, the Board of Supervisors of Pearl River County shall
68 adopt a resolution declaring its intention to levy the tax,
69 setting forth the amount of the tax to be imposed, the date upon
70 which the tax shall become effective and calling for an election
71 to be held on the question. The date of the election shall be
72 fixed in the resolution. Notice of such intention shall be
73 published once each week for at least three (3) consecutive weeks
74 in a newspaper published or having a general circulation in Pearl
75 River County, with the first publication of the notice to be made
76 not less than twenty-one (21) days before the date fixed in the
77 resolution for the election, and the last publication to be made
78 not more than seven (7) days before the election. At the
79 election, all qualified electors of Pearl River County may vote,
80 and the ballots used in such election shall have printed thereon a
81 brief statement of the amount and purposes of the proposed tax
82 levy and the words "FOR THE TAX" and, on a separate line, "AGAINST
83 THE TAX" and the voters shall vote by placing a cross (X) or check
84 (✓) opposite their choice on the proposition. When the results of
85 the election shall have been canvassed and certified, the county
86 may levy the tax if sixty percent (60%) of the qualified electors
87 who vote in the election vote in favor of the tax. At least
88 thirty (30) days before the effective date of the tax provided in
89 this section, the governing authorities shall furnish to the State
90 Tax Commission a certified copy of the resolution evidencing such
91 tax.

92 **SECTION 3.** Accounting for receipts and expenditures of the
93 funds described in this act must be made separately from the
94 accounting of receipts and expenditures of the general fund and
95 any other funds of Pearl River County. The records reflecting the
96 receipts and expenditures of the funds prescribed in this act
97 shall be audited annually by an independent certified public
98 accountant, and the accountant shall make a written report of his

99 audit to the governing authorities. The audit shall be made and
100 completed as soon as practicable after the close of the fiscal
101 year, and expenses of such audit shall be paid from the funds
102 derived pursuant to this act.

103 **SECTION 4.** The Board of Supervisors of Pearl River County
104 shall submit this act, immediately upon approval by the Governor,
105 or upon approval by the Legislature subsequent to a veto, to the
106 Attorney General of the United States or to the United States
107 District Court for the District of Columbia in accordance with the
108 provisions of the Voting Rights Act of 1965, as amended and
109 extended.

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