

By: Representatives Snowden, Baker (74th)

To: Ways and Means

HOUSE BILL NO. 798

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; TO EXEMPT FROM TAXATION
4 ADMISSIONS OR FEES CHARGED BY ANY COUNTY OR MUNICIPALLY OWNED AND
5 OPERATED FACILITY; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-65-22, Mississippi Code of 1972, is
8 amended as follows:

9 27-65-22. (1) Upon every person engaging or continuing in
10 any amusement business or activity, which shall include all manner
11 and forms of entertainment and amusement, all forms of diversion,
12 sport, recreation or pastime, shows, exhibitions, contests,
13 displays, games or any other and all methods of obtaining
14 admission charges, donations, contributions or monetary charges of
15 any character, from the general public or a limited or selected
16 number thereof, directly or indirectly in return for other than
17 tangible property or specific personal or professional services,
18 whether such amusement is held or conducted in a public or private
19 building, hotel, tent, pavilion, lot or resort, enclosed or in the
20 open, there is hereby levied, assessed and shall be collected a
21 tax equal to seven percent (7%) of the gross income received as
22 admission, except as otherwise provided herein. In lieu of the
23 rate set forth above, there is hereby imposed, levied and
24 assessed, to be collected as hereinafter provided, a tax of three
25 percent (3%) of gross revenue derived from sales of admission to
26 publicly owned facilities (except admissions to athletic contests
27 between colleges and universities). There is hereby imposed,
28 levied and assessed a tax of seven percent (7%) of gross revenue

29 derived from sales of admission to events conducted on property
30 managed by the Mississippi Veterans Memorial Stadium, which tax
31 shall be administered in the manner prescribed in this chapter,
32 subject, however, to the provisions of Sections 55-23-3 through
33 55-23-11.

34 (2) The operator of any place of amusement in this state
35 shall collect the tax imposed by this section, in addition to the
36 price charged for admission to any place of amusement, and under
37 all circumstances the person conducting the amusement shall be
38 liable for, and pay the tax imposed based upon the actual charge
39 for such admission. Where permits are obtained for conducting
40 temporary amusements by persons who are not the owners, lessees or
41 custodians of the buildings, lots or places where the amusements
42 are to be conducted, or where such temporary amusement is
43 permitted by the owner, lessee or custodian of any place to be
44 conducted without the procurement of a permit as required by this
45 chapter, the tax imposed by this chapter shall be paid by the
46 owner, lessee or custodian of such place where such temporary
47 amusement is held or conducted, unless paid by the person
48 conducting the amusement, and the applicant for such temporary
49 permit shall furnish with the application therefor, the name and
50 address of the owner, lessee or custodian of the premises upon
51 which such amusement is to be conducted, and such owner, lessee or
52 custodian shall be notified by the commission of the issuance of
53 such permit, and of the joint liability for such tax.

54 (3) The tax imposed by this section shall not be levied or
55 collected upon:

56 (a) Any admissions charged at any place of amusement
57 operated by a religious, charitable or educational organization,
58 or by a nonprofit civic club or fraternal organization (i) when
59 the net proceeds of such admissions do not inure to any one or
60 more individuals within such organization and are to be used
61 solely for religious, charitable, educational or civic purposes;

62 or (ii) when the entire net proceeds are used to defray the normal
63 operating expenses of such organization, such as loan payments,
64 maintenance costs, repairs and other operating expenses;

65 (b) Any admissions charged to hear gospel singing when
66 promoted by a duly constituted local, bona fide nonprofit
67 charitable or religious organization, irrespective of the fact
68 that the performers and promoters are paid out of the proceeds of
69 admissions collected, provided the program is composed entirely of
70 gospel singing and not generally mixed with hillbilly or popular
71 singing;

72 (c) Any admissions charged at any athletic games or
73 contests between high schools or between grammar schools;

74 (d) Any admissions or tickets to or for baseball games
75 between teams operated under a professional league franchise;

76 (e) Any admissions to county, state or community fairs,
77 or any admissions to entertainments presented in community homes
78 or houses which are publicly owned and controlled, and the
79 proceeds of which do not inure to any individual or individuals;

80 (f) Any admissions or tickets to organized garden
81 pilgrimages and to antebellum and historic houses when sponsored
82 by an organized civic or garden club;

83 (g) Any admissions to any golf tournament held under
84 the auspices of the Professional Golf Association or United States
85 Golf Association wherein touring professionals compete, if such
86 tournament is sponsored by a nonprofit association incorporated
87 under the laws of the State of Mississippi where no dividends are
88 declared and the proceeds do not inure to any individual or group;

89 (h) Any admissions to university or community college
90 conference, state, regional or national playoffs or championships;

91 (i) Any admissions or fees charged by any county or
92 municipally owned and operated facility other than sales or rental
93 of tangible personal property;

94 (j) Any admissions charged for the performance of
95 symphony orchestras, operas, vocal or instrumental artists in
96 which professional or amateur performers are compensated out of
97 the proceeds of such admissions, when sponsored by local music or
98 charity associations, or amateur dramatic performances or
99 professional dramatic productions when sponsored by a children's
100 dramatic association, where no dividends are declared, profits
101 received, nor any salary or compensation paid to any of the
102 members of such associations, or to any person for procuring or
103 producing such performance; and

104 (k) Any admissions or tickets to or for hockey games
105 between teams operated under a professional league franchise.

106 **SECTION 2.** Nothing in this act shall affect or defeat any
107 claim, assessment, appeal, suit, right or cause of action for
108 taxes due or accrued under the sales tax laws before the date on
109 which this act becomes effective, whether such claims,
110 assessments, appeals, suits or actions have been begun before the
111 date on which this act becomes effective or are begun thereafter;
112 and the provisions of the sales tax laws are expressly continued
113 in full force, effect and operation for the purpose of the
114 assessment, collection and enrollment of liens for any taxes due
115 or accrued and the execution of any warrant under such laws before
116 the date on which this act becomes effective, and for the
117 imposition of any penalties, forfeitures or claims for failure to
118 comply with such laws.

119 **SECTION 3.** This act shall take effect and be in force from
120 and after July 1, 2006.