

By: Representatives Perkins, Howell,  
Huddleston, Whittington

To: Local and Private  
Legislation; Ways and Means

HOUSE BILL NO. 1531

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF LEFLORE  
2 COUNTY, MISSISSIPPI, TO LEVY A TAX UPON THE GROSS SALES OF HOTELS,  
3 MOTELS AND RESTAURANTS IN AN AMOUNT NOT TO EXCEED ONE PERCENT OF  
4 GROSS SALES FOR THE PURPOSE OF PROVIDING FUNDS TO MAKE REPAIRS,  
5 PROVIDE MAINTENANCE AND MAKE LONG-TERM CAPITAL IMPROVEMENTS TO THE  
6 LEFLORE COUNTY CONVENTION AND RECREATION CENTER AND ADJACENT  
7 PARKING LOT, TO PROMOTE TOURISM AND TO PROVIDE RECREATIONAL  
8 FACILITIES AND PROGRAMS; TO PROVIDE FOR A PETITION ELECTION ON  
9 WHETHER THE TAX MAY BE LEVIED; TO PROVIDE THAT SUCH TAX BE  
10 COLLECTED BY THE STATE TAX COMMISSION AND PAID TO LEFLORE COUNTY,  
11 MISSISSIPPI; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** As used in this act, the following terms shall  
14 have the following meanings unless a different meaning is clearly  
15 indicated by the context in which they are used:

16 (a) "Board of Supervisors" means the Board of  
17 Supervisors of Leflore County, Mississippi.

18 (b) "Hotel" or "motel" means any establishment engaged  
19 in the business of furnishing or providing rooms intended or  
20 designed for dwelling, lodging or sleeping purposes to transient  
21 guests, where such establishment consists of six (6) or more guest  
22 rooms and does not encompass any hospital, convalescent or nursing  
23 home or sanitarium, or any hotel-like facility operated by or in  
24 connection with a hospital or medical clinic providing rooms  
25 exclusively for patients and their families.

26 (c) "Restaurant" means all places where prepared food  
27 and beverages are sold for consumption, whether such food is  
28 consumed on the premises or not. "Restaurant" as defined herein  
29 does not include any school, hospital, convalescent or nursing  
30 home, or any restaurant-like facility operated by or in connection  
31 with a school, hospital, medical clinic, convalescent or nursing

32 home providing food for students, patients, visitors and their  
33 families.

34         **SECTION 2.** (1) For the purpose of providing funds to make  
35 repairs, provide maintenance and make long-term capital  
36 improvements to the Leflore County Convention and Recreation  
37 Center and adjacent parking lot, to promote tourism and economic  
38 and community development, to provide recreational facilities and  
39 programs and to effectuate other programs as determined by the  
40 board of supervisors to be in the best interests of Leflore  
41 County, Mississippi, the Board of Supervisors of Leflore County,  
42 Mississippi, may, in its discretion, levy and collect from the  
43 persons hereinafter specified a tax, which shall be in addition to  
44 all of the taxes and assessments imposed. The tax shall be  
45 imposed on the following persons:

46             (a) A tax upon every person, firm or corporation  
47 operating a motel or hotel in Leflore County, Mississippi, at a  
48 rate not to exceed one percent (1%) of the gross proceeds of room  
49 rentals for each such hotel or motel.

50             (b) A tax upon every person, firm or corporation  
51 operating a restaurant or such other business, where prepared food  
52 or drink is sold to the public in Leflore County, Mississippi, at  
53 a rate not to exceed one percent (1%) of the gross proceeds of the  
54 sales of such restaurant or business.

55         (2) Persons, firms or corporations liable for the levy  
56 imposed under subsection (1) of this section shall add the amount  
57 of the levy to the sales price of the rooms and products set out  
58 herein and shall collect, insofar as is practicable, the amount of  
59 the tax due by them from the person receiving the services or  
60 product at the time of payment therefor.

61         (3) Such tax shall be collected by and paid to the  
62 Mississippi State Tax Commission on a form prescribed by the State  
63 Tax Commission in the manner that state sales taxes are computed,  
64 collected and paid; and full enforcement provisions and all other

65 provisions of Chapter 65, Title 27, Mississippi Code of 1972,  
66 shall apply as necessary to the implementation and administration  
67 of this act.

68 (4) The proceeds of such tax, less three percent (3%)  
69 thereof which shall be retained by the State Tax Commission to  
70 defray the cost of collection, shall be paid to the Board of  
71 Supervisors of Leflore County, Mississippi, on or before the  
72 fifteenth day of the month following the month in which collected.

73 (5) The proceeds of such tax shall not be considered by  
74 Leflore County as general fund revenues but shall be dedicated to  
75 and expended solely for the purposes specified in this section.

76 **SECTION 3.** Before the tax authorized by this act may be  
77 imposed, the board of supervisors shall adopt a resolution  
78 declaring their intention to levy the tax, setting forth the  
79 amount of such tax and establishing the date on which the tax  
80 initially shall be levied and collected. Notice of the proposed  
81 tax shall be published once each week for at least three (3)  
82 consecutive weeks in a newspaper having a general circulation in  
83 Leflore County. The first publication of the notice shall be made  
84 not less than twenty-one (21) days before the date fixed in the  
85 resolution on which the tax initially is to be levied and  
86 collected, and the last publication of the notice shall be made  
87 not more than seven (7) days before such date. If, within the  
88 time of giving notice, twenty percent (20%) or fifteen hundred  
89 (1500), whichever is less, of the qualified electors of Leflore  
90 County, file a written petition against the levy of such tax, then  
91 the tax shall not be levied unless authorized by a sixty percent  
92 (60%) majority of the qualified electors of Leflore County, voting  
93 at an election to be called and held for that purpose. At least  
94 thirty (30) days before the effective date of the tax, the board  
95 of supervisors shall furnish to the State Tax Commission a  
96 certified copy of the resolution evidencing such tax.

97           **SECTION 4.** Accounting for receipts and expenditures of the  
98 funds herein described shall be made separately from the  
99 accounting of receipts and expenditures of the general fund and  
100 any other funds of Leflore County, Mississippi. The records  
101 reflecting the receipts and expenditures of the funds prescribed  
102 herein shall be audited annually by an independent certified  
103 public accountant, and the accountant shall make a written report  
104 of his audit to the governing authorities. The audit shall be  
105 made and completed as soon as practicable after the close of the  
106 fiscal year, and expenses of such audit shall be paid from the  
107 funds derived in accordance with this act.

108           **SECTION 5.** The Leflore County Board of Supervisors is  
109 directed to submit this act, immediately upon approval by the  
110 Governor, or upon approval by the Legislature subsequent to a  
111 veto, to the Attorney General of the United States or to the  
112 United States District Court for the District of Columbia in  
113 accordance with the provisions of the Voting Rights Act of 1965,  
114 as amended and extended.

115           **SECTION 6.** This act shall take effect and be in force from  
116 and after the date it is effectuated under Section 5 of the Voting  
117 Rights Act of 1965, as amended and extended.