

By: Representatives Perkins, Howell,  
Huddleston, Whittington

To: Local and Private  
Legislation; Ways and Means

HOUSE BILL NO. 1531  
(As Sent to Governor)

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 THAT SUCH TAX BE COLLECTED BY  
9 THE STATE TAX COMMISSION AND PAID TO LEFLORE COUNTY, MISSISSIPPI;  
10 AND FOR RELATED PURPOSES.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

75 **SECTION 3.** Before any tax authorized under this act may be  
76 imposed, the board of supervisors shall adopt a resolution  
77 declaring their intention to levy the taxes, setting forth the  
78 amount of such tax to be imposed, the date upon which such taxes  
79 shall become effective and calling for a referendum to be held on  
80 the question. The date of the referendum shall be set in the  
81 resolution. Notice of such intention shall be published once each  
82 week for at least three (3) consecutive weeks in a newspaper  
83 published or having a general circulation in the county, with the  
84 first publication of such notice to be made not less than  
85 twenty-one (21) days before the date fixed in the resolution for  
86 the referendum and the last publication to be made not more than  
87 seven (7) days before the referendum. At the referendum, all  
88 qualified electors of the county may vote, and the ballots used in  
89 such referendum shall have printed thereon a brief statement of  
90 the amount and purposes of the proposed tax levy and the words  
91 "FOR THE TAX" and, on a separate line, "AGAINST THE TAX," and the  
92 voters shall vote by placing a cross (X) or check (✓) opposite  
93 their choice on the proposition. When the results of any such  
94 referendum shall have been canvassed by the election commission  
95 and certified, the county may levy the taxes beginning on the  
96 first day of the second month following the referendum, only if at

97 least sixty percent (60%) of the qualified electors who vote in  
98 the election vote in favor of the tax. No public funds shall be  
99 used for the purpose of promoting the adoption of the referendum  
100 and no county employee may promote the referendum during business  
101 hours. At least thirty (30) days before the effective date of the  
102 taxes, the board of supervisors shall furnish to the State Tax  
103 Commission a certified copy of the resolution evidencing the  
104 taxes.

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

116       **SECTION 5.** The Leflore County Board of Supervisors is  
117 directed to submit this act, immediately upon approval by the  
118 Governor, or upon approval by the Legislature subsequent to a  
119 veto, to the Attorney General of the United States or to the  
120 United States District Court for the District of Columbia in  
121 accordance with the provisions of the Voting Rights Act of 1965,  
122 as amended and extended.

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