

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

House Bill No. 1531

BY: Committee

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

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.

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

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.