

By: Representative Peranich

To: Ways and Means

HOUSE BILL NO. 1752

1 AN ACT TO REVISE THE DEFINITION OF THE TERM "HOTEL" OR
2 "MOTEL" FOR THE PURPOSES OF ANY TAX LEVIED AND COLLECTED UNDER THE
3 AUTHORITY OF A LOCAL AND PRIVATE LAW OF THE STATE OF MISSISSIPPI,
4 THAT IS LEVIED OR IMPOSED ON THE GROSS PROCEEDS OR GROSS INCOME
5 FROM ROOM RENTALS OF HOTELS OR MOTELS AND IS COLLECTED AND PAID TO
6 THE STATE TAX COMMISSION IN THE SAME OR SIMILAR MANNER THAT STATE
7 SALES TAXES ARE COLLECTED AND PAID; TO PROVIDE THAT IF THE
8 DEFINITION OF HOTEL OR MOTEL PROVIDED IN THE LOCAL AND PRIVATE LAW
9 AUTHORIZING THE TAX DOES NOT INCLUDE THE ENTITIES DESCRIBED IN
10 THIS ACT, THEN THE PROVISIONS OF THIS ACT SHALL NOT APPLY UNLESS
11 THE COUNTY BOARD OF SUPERVISORS OR MUNICIPAL GOVERNING AUTHORITIES
12 AUTHORIZED TO LEVY THE TAX UNDER THE LOCAL AND PRIVATE LAW ADOPTS
13 A RESOLUTION DECLARING THEIR INTENTION TO INCLUDE SUCH ENTITIES
14 FOR THE PURPOSES OF THE TAX; AND FOR RELATED PURPOSES.

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

16 **SECTION 1.** (1) Subject to the provisions of this section,
17 for any tax levied and collected under the authority of a local
18 and private law of the State of Mississippi ("local and private
19 law"), that is levied or imposed on the gross proceeds or gross
20 income from room rentals of hotels or motels and is collected and
21 paid to the State Tax Commission in the same or similar manner
22 that state sales taxes are collected and paid, the term "hotel" or
23 "motel" also shall include (regardless of how such term is defined
24 in the local and private law) any entity or individual engaged in
25 the business of furnishing or providing one or more rooms intended
26 or designed for dwelling, lodging or sleeping purposes that at any
27 one time will accommodate transient guests on a monthly basis and
28 that are known to the trade as such and includes every building or
29 other structure kept, used, maintained or advertised as, or held
30 out to the public to be, a place where sleeping accommodations are
31 supplied for pay or other consideration to transient guests
32 regardless of the number of rooms, units, suites or cabins

33 available, excluding nursing homes or institutions for the aged or
34 infirm as defined in Section 43-11-1 and personal care homes.

35 (2) If the definition of hotel or motel provided in the
36 local and private law authorizing the tax does not include the
37 entities described in subsection (1) of this section, then the
38 provisions of subsection (1) of this section shall not apply
39 unless the county board of supervisors or municipal governing
40 authorities, as appropriate, authorized to levy the tax under the
41 local and private law, adopts a resolution declaring their
42 intention to include such entities for the purposes of the tax.

43 **SECTION 2.** This act shall take effect and be in force from
44 and after July 1, 2007.