

By: Representatives Parker, Hamilton
(109th), Walley

To: Local and Private
Legislation; Ways and Means

HOUSE BILL NO. 1770

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF GEORGE
2 COUNTY, MISSISSIPPI, TO IMPOSE A TAX OF UP TO THREE PERCENT TO BE
3 LEVIED ON THE GROSS PROCEEDS DERIVED FROM HOTEL AND MOTEL ROOM
4 RENTALS WITHIN THE COUNTY, AND TO EXPEND THE PROCEEDS OF THE TAX
5 TO PROMOTE ECONOMIC DEVELOPMENT; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** As used in this act, the following words shall
8 have the meanings ascribed to them in this section unless
9 otherwise clearly indicated by the context in which they are used:

10 (a) "Hotel" or "motel" means any establishment engaged
11 in the business of furnishing or providing rooms intended or
12 designed for lodging or sleeping purposes for transient guests,
13 which establishment consists of five (5) or more guest rooms and
14 does not encompass any hospital, convalescent or nursing home, or
15 sanitarium, or any hotel-like facility operated by or in
16 connection with a hospital or medical clinic providing rooms
17 exclusively for patients and their families.

18 (b) "Board" means the Board of Supervisors of George
19 County, Mississippi.

20 (c) "County" means George County, Mississippi.

21 **SECTION 2.** (1) For the purpose of providing funds to
22 promote economic development in the county, the board, in its
23 discretion, may levy, assess and collect from every person, firm
24 and corporation operating a hotel or motel in the county, a tax
25 which shall be in addition to all other taxes and assessments
26 imposed by the county, as provided in this act.

27 (2) The tax shall be an amount not to exceed three percent
28 (3%) of the gross proceeds derived from hotel and motel room

29 rentals in the county, excluding charges for telephone, laundry
30 and similar services. The tax shall not be levied upon or
31 collected from gross proceeds of nontaxable rooms, room rentals
32 for day meetings that do not serve as overnight sleeping
33 accommodations or room rentals to residential guests of a hotel or
34 motel.

35 (3) Persons liable for the tax imposed pursuant to this act
36 shall add the amount of tax to the gross proceeds from room
37 rentals and shall collect, insofar as practicable, the amount of
38 the tax due by him from the person receiving the services at the
39 time of payment for the services.

40 (4) The tax shall be collected by and paid to the State Tax
41 Commission on a form prescribed by the State Tax Commission, in
42 the same manner that state sales taxes are computed, collected and
43 paid; and the full enforcement provisions and all other provisions
44 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
45 necessary to the implementation and administration of this act.

46 (5) The proceeds of the tax, less three percent (3%) to be
47 retained by the State Tax Commission to defray the costs of
48 collection, shall be paid to the county on or before the fifteenth
49 day of the month following the month in which they were collected.

50 (6) The proceeds of the tax shall not be considered by the
51 county as general fund revenues but shall be placed into a special
52 fund and may be expended solely for the purpose of promoting
53 economic development in the county.

54 **SECTION 3.** Before any tax authorized under this act may be
55 imposed, the board shall adopt a resolution declaring its
56 intention to levy the tax, setting forth the amount of the tax to
57 be imposed, the date upon which the tax shall become effective and
58 calling for an election to be held on the question. The date of
59 the election shall be fixed in the resolution. Notice of such
60 intention shall be published once each week for at least three (3)
61 consecutive weeks in a newspaper published or having a general

62 circulation in the county, with the first publication of the
63 notice to be made not less than twenty-one (21) days before the
64 date fixed in the resolution for the election and the last
65 publication to be made not more than seven (7) days before the
66 election. At the election, all qualified electors of the county
67 may vote, and the ballots used in the election shall have printed
68 thereon a brief statement of the amount and purposes of the
69 proposed tax levy and the words "FOR THE TAX" and, on a separate
70 line, "AGAINST THE TAX" and the voters shall vote by placing a
71 cross (X) or check (✓) opposite their choice on the proposition.
72 When the results of the election shall have been canvassed and
73 certified, the county may levy the tax if sixty percent (60%) of
74 the qualified electors who vote in the election vote in favor of
75 the tax. At least thirty (30) days before the effective date of
76 the tax provided in this section, the board shall furnish to the
77 State Tax Commission a certified copy of the resolution evidencing
78 the tax.

79 **SECTION 4.** Before the expenditure of the proceeds of the tax
80 authorized by this act, a budget reflecting the anticipated
81 receipts and expenditures shall be approved by the board. The
82 first budget of receipts and expenditures shall cover the period
83 beginning with the effective date of the tax and ending with the
84 end of the county's fiscal year, and thereafter, the budget shall
85 be on the same fiscal basis as the budget of the county.

86 **SECTION 5.** Accounting for receipts and expenditures of the
87 funds derived from the proceeds of the tax authorized by this act
88 shall be made separately from the accounting of receipts and
89 expenditures of the general fund and any other funds of the
90 county. The records reflecting the receipts and expenditures of
91 these funds shall be audited annually by an independent certified
92 public accountant and the audit shall be included in the General
93 Purpose Statement of the county. The audit shall be made and
94 completed as soon as practicable after the close of the county's

95 fiscal year, and copies of the report of the audit shall be filed
96 with the clerk for the board. The expenses of this audit may be
97 paid from the funds derived pursuant to Section 2 of this act.

98 **SECTION 6.** This act shall be liberally construed for the
99 purposes prescribed herein, the power granted by this act shall be
100 deemed to be full and complete authority for the imposition and
101 collection of the tax and the expenditure of the proceeds thereof
102 and shall be construed as additional, cumulative and supplemental
103 to any power granted to the county by any general or local and
104 private act of the Legislature.

105 **SECTION 7.** The Board of Supervisors of George County,
106 Mississippi, shall submit this act, immediately upon approval by
107 the Governor, or upon approval by the Legislature subsequent to a
108 veto, to the Attorney General of the United States or to the
109 United States District Court for the District of Columbia in
110 accordance with the provisions of the Voting Rights Act of 1965,
111 as amended and extended.

112 **SECTION 8.** This act shall take effect and be in force from
113 and after the date it is effectuated under Section 5 of the Voting
114 Rights Act of 1965, as amended and extended.