

By: Senator(s) White

To: Finance

SENATE BILL NO. 2815  
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 27-65-22, MISSISSIPPI CODE OF 1972,  
2 TO EXEMPT CERTAIN EVENTS SANCTIONED BY THE MISSISSIPPI ATHLETIC  
3 COMMISSION FROM THE SALES TAX; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 27-65-22, Mississippi Code of 1972, is  
6 amended as follows:

7 27-65-22. (1) Upon every person engaging or continuing in  
8 any amusement business or activity, which shall include all manner  
9 and forms of entertainment and amusement, all forms of diversion,  
10 sport, recreation or pastime, shows, exhibitions, contests,  
11 displays, games or any other and all methods of obtaining  
12 admission charges, donations, contributions or monetary charges of  
13 any character, from the general public or a limited or selected  
14 number thereof, directly or indirectly in return for other than  
15 tangible property or specific personal or professional services,  
16 whether such amusement is held or conducted in a public or private  
17 building, hotel, tent, pavilion, lot or resort, enclosed or in the  
18 open, there is hereby levied, assessed and shall be collected a  
19 tax equal to seven percent (7%) of the gross income received as  
20 admission, except as otherwise provided herein. In lieu of the  
21 rate set forth above, there is hereby imposed, levied and  
22 assessed, to be collected as hereinafter provided, a tax of three  
23 percent (3%) of gross revenue derived from sales of admission to  
24 (a) publicly owned enclosed coliseums and auditoriums (except  
25 admissions to athletic contests between colleges and universities)  
26 or (b) livestock facilities, agriculture facilities or other  
27 facilities constructed, renovated or expanded with funds from the

28 grant program authorized under Section 18 of Chapter 530, Laws of  
29 1995. There is hereby imposed, levied and assessed a tax of seven  
30 percent (7%) of gross revenue derived from sales of admission to  
31 events conducted on property managed by the Mississippi Veterans  
32 Memorial Stadium, which tax shall be administered in the manner  
33 prescribed in this chapter, subject, however, to the provisions of  
34 Sections 55-23-3 through 55-23-11.

35 (2) The operator of any place of amusement in this state  
36 shall collect the tax imposed by this section, in addition to the  
37 price charged for admission to any place of amusement, and under  
38 all circumstances the person conducting the amusement shall be  
39 liable for, and pay the tax imposed based upon the actual charge  
40 for such admission. Where permits are obtained for conducting  
41 temporary amusements by persons who are not the owners, lessees or  
42 custodians of the buildings, lots or places where the amusements  
43 are to be conducted, or where such temporary amusement is  
44 permitted by the owner, lessee or custodian of any place to be  
45 conducted without the procurement of a permit as required by this  
46 chapter, the tax imposed by this chapter shall be paid by the  
47 owner, lessee or custodian of such place where such temporary  
48 amusement is held or conducted, unless paid by the person  
49 conducting the amusement, and the applicant for such temporary  
50 permit shall furnish with the application therefor, the name and  
51 address of the owner, lessee or custodian of the premises upon  
52 which such amusement is to be conducted, and such owner, lessee or  
53 custodian shall be notified by the commission of the issuance of  
54 such permit, and of the joint liability for such tax.

55 (3) The tax imposed by this section shall not be levied or  
56 collected upon:

57 (a) Any admissions charged at any place of amusement  
58 operated by a religious, charitable or educational organization,  
59 or by a nonprofit civic club or fraternal organization (i) when  
60 the net proceeds of such admissions do not inure to any one or

61 more individuals within such organization and are to be used  
62 solely for religious, charitable, educational or civic purposes;  
63 or (ii) when the entire net proceeds are used to defray the normal  
64 operating expenses of such organization, such as loan payments,  
65 maintenance costs, repairs and other operating expenses;

66 (b) Any admissions charged to hear gospel singing when  
67 promoted by a duly constituted local, bona fide nonprofit  
68 charitable or religious organization, irrespective of the fact  
69 that the performers and promoters are paid out of the proceeds of  
70 admissions collected, provided the program is composed entirely of  
71 gospel singing and not generally mixed with hillbilly or popular  
72 singing;

73 (c) Any admissions charged at any athletic games or  
74 contests between high schools or between grammar schools;

75 (d) Any admissions or tickets to or for baseball games  
76 between teams operated under a professional league franchise;

77 (e) Any admissions to county, state or community fairs,  
78 or any admissions to entertainments presented in community homes  
79 or houses which are publicly owned and controlled, and the  
80 proceeds of which do not inure to any individual or individuals;

81 (f) Any admissions or tickets to organized garden  
82 pilgrimages and to antebellum and historic houses when sponsored  
83 by an organized civic or garden club;

84 (g) Any admissions to any golf tournament held under  
85 the auspices of the Professional Golf Association or United States  
86 Golf Association wherein touring professionals compete, if such  
87 tournament is sponsored by a nonprofit association incorporated  
88 under the laws of the State of Mississippi where no dividends are  
89 declared and the proceeds do not inure to any individual or group;

90 (h) Any admissions to university or community college  
91 conference, state, regional or national playoffs or championships;

92 (i) Any admissions or fees charged by any county or  
93 municipally owned and operated swimming pools, golf courses and

94 tennis courts other than sales or rental of tangible personal  
95 property;

96 (j) Any admissions charged for the performance of  
97 symphony orchestras, operas, vocal or instrumental artists in  
98 which professional or amateur performers are compensated out of  
99 the proceeds of such admissions, when sponsored by local music or  
100 charity associations, or amateur dramatic performances or  
101 professional dramatic productions when sponsored by a children's  
102 dramatic association, where no dividends are declared, profits  
103 received, nor any salary or compensation paid to any of the  
104 members of such associations, or to any person for procuring or  
105 producing such performance; \* \* \*

106 (k) Any admissions or tickets to or for hockey games  
107 between teams operated under a professional league franchise; and

108 (l) Any admissions or tickets to or for events  
109 sanctioned by the Mississippi Athletic Commission that are held  
110 within publicly owned enclosed coliseums and auditoriums.

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