

By: Representative DeLano

To: Ways and Means

HOUSE BILL NO. 222

1 AN ACT TO AMEND SECTION 27-65-23.1, MISSISSIPPI CODE OF 1972,
 2 TO REVISE THE DEFINITION OF THE TERM "HOTEL" OR "MOTEL" FOR ANY
 3 TAX LEVIED AND COLLECTED UNDER THE AUTHORITY OF A LOCAL AND
 4 PRIVATE LAW OF THE STATE OF MISSISSIPPI TO INCLUDE SHORT-TERM
 5 LODGING IN RESIDENTIAL PROPERTIES LISTED BY, OR RENTED THROUGH THE
 6 USE OF, AN ONLINE MARKETPLACE COMPANY AND HOMESTAY NETWORK WHERE
 7 THE COST OF THE ACCOMMODATIONS ARE SET BY THE PROPERTY OWNER; AND
 8 FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-65-23.1, Mississippi Code of 1972, is
 11 amended as follows:

12 27-65-23.1. (1) Subject to the provisions of this section,
 13 for any tax levied and collected under the authority of a local
 14 and private law of the State of Mississippi ("local and private
 15 law"), that is levied or imposed on the gross proceeds or gross
 16 income from room rentals of hotels or motels and is collected and
 17 paid to the * * * Department of Revenue in the same or similar
 18 manner that state sales taxes are collected and paid, the term
 19 "hotel" or "motel" also shall include (regardless of how such term
 20 is defined in the local and private law):



21 (a) Any entity or individual engaged in the business of
22 furnishing or providing one or more rooms intended or designed for
23 dwelling, lodging or sleeping purposes that at any one time will
24 accommodate transient guests and that are known to the trade as
25 such and includes every building or other structure kept, used,
26 maintained or advertised as, or held out to the public to be, a
27 place where sleeping accommodations are supplied for pay or other
28 consideration to transient guests regardless of the number of
29 rooms, units, suites or cabins available, excluding nursing homes
30 or institutions for the aged or infirm as defined in Section
31 43-11-1 and personal care homes * * *; and

32 (b) Short-term lodging in residential properties listed
33 by, or rented through the use of, an online marketplace company
34 and homestay network where the cost of the accommodations are set
35 by the property owner.

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



46 least thirty (30) days before the effective date of the levy of
47 the tax upon the entities described in subsection (1) of this
48 section, the county board of supervisors or municipal governing
49 authorities, as appropriate, shall furnish to the * * * Department
50 of Revenue a certified copy of such resolution.

51 **SECTION 2.** This act shall take effect and be in force from
52 and after July 1, 2018.

