

By: Representative Bennett

To: Ways and Means

HOUSE BILL NO. 828

1 AN ACT TO AMEND SECTION 27-65-22, MISSISSIPPI CODE OF 1972,
2 TO EXEMPT FROM SALES TAXATION ANY ADMISSIONS CHARGED AT CERTAIN
3 EVENTS, ACTIVITIES OR ENTERTAINMENTS HELD ON PROPERTY CONTROLLED
4 BY A MUNICIPALITY, OR AN AGENCY THEREOF, WHICH ARE CREATED AND
5 SPONSORED BY THE MUNICIPALITY OR AN AGENCY THEREOF; AND FOR
6 RELATED PURPOSES.

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

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

10 27-65-22. (1) Upon every person engaging or continuing in
11 any amusement business or activity, which shall include all manner
12 and forms of entertainment and amusement, all forms of diversion,
13 sport, recreation or pastime, shows, exhibitions, contests,
14 displays, games or any other and all methods of obtaining
15 admission charges, donations, contributions or monetary charges of
16 any character, from the general public or a limited or selected
17 number thereof, directly or indirectly in return for other than
18 tangible property or specific personal or professional services,
19 whether such amusement is held or conducted in a public or private
20 building, hotel, tent, pavilion, lot or resort, enclosed or in the



21 open, there is hereby levied, assessed and shall be collected a
22 tax equal to seven percent (7%) of the gross income received as
23 admission, except as otherwise provided herein. In lieu of the
24 rate set forth above, there is hereby imposed, levied and
25 assessed, to be collected as hereinafter provided, a tax of three
26 percent (3%) of gross revenue derived from sales of admission to
27 publicly owned enclosed coliseums and auditoriums (except
28 admissions to athletic contests between colleges and
29 universities). There is hereby imposed, levied and assessed a tax
30 of seven percent (7%) of gross revenue derived from sales of
31 admission to events conducted on property managed by the
32 Mississippi Veterans Memorial Stadium, which tax shall be
33 administered in the manner prescribed in this chapter, subject,
34 however, to the provisions of 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;

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 (m) Guided tours on any navigable waters of this state,
112 which include providing accommodations, guide services and/or
113 related equipment operated by or under the direction of the person
114 providing the tour, for the purposes of outdoor tourism; * * *

115 (n) Any admissions to events held solely for religious
116 or charitable purposes at livestock facilities, agriculture
117 facilities or other facilities constructed, renovated or expanded
118 with funds from the grant program authorized under Section 18 of
119 Chapter 530, Laws of 1995 * * *; and



120 (o) Any admissions charged at events, activities or
121 entertainments:

122 (i) Which are open to the public and held in or on
123 parks, lands or buildings which are publicly owned, leased, used
124 and/or controlled by a municipality, or any agency thereof;

125 (ii) Which are created and sponsored by the
126 municipality, or an agency thereof; and

127 (iii) The proceeds of which do not inure to the
128 benefit of any individual or individuals.

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

