

By: Representatives Criswell, Hopkins,  
Henley

To: Local and Private  
Legislation

HOUSE BILL NO. 1017

1 AN ACT TO PROVIDE THAT IF A LOCAL AND PRIVATE BILL PROPOSES  
2 TO EXTEND A LOCAL TAX THAT HAS BEEN EXTENDED ONE TIME BEFORE THE  
3 EXTENSION PROPOSED IN THE BILL, THEN THE BILL SHALL PROVIDE FOR A  
4 DIRECT REFERENDUM TO BE HELD ON THE QUESTION OF EXTENDING THE TAX;  
5 TO PROVIDE THAT THE REFERENDUM SHALL BE HELD AT THE SAME TIME AS  
6 THE NEXT REGULARLY SCHEDULED ELECTION IN THE AREA; TO PROVIDE FOR  
7 AN INDIRECT REFERENDUM ON THE CONTINUATION OF THE LEVYING OF SUCH  
8 TAX AFTER THE INITIAL EXTENSION; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** (1) If a local and private bill proposes to  
11 extend a tax of any kind within a specific governmental entity or  
12 entities, locality or area, and the tax has been extended one (1)  
13 time before the extension proposed in the bill, then the bill  
14 shall provide for a direct referendum to be held in the affected  
15 governmental entity or entities, locality or area on the question  
16 of extending the tax. Such a referendum shall be held at the same  
17 time as the next regularly scheduled election in the governmental  
18 entity or entities, locality or area.

19 (2) Before any tax may be extended after the initial  
20 extension, as provided under subsection (1), the governing  
21 authorities of the county or municipality shall adopt a resolution



22 spread upon its minutes, declaring its intention to continue  
23 imposing the tax and describe the tax levy including the tax rate,  
24 annual revenue collections and the purposes for which the proceeds  
25 are used. The resolution shall be published once each week for at  
26 least three (3) consecutive weeks in a newspaper having a general  
27 circulation in the county or municipality. The first publication  
28 of the notice shall be made within fourteen (14) days after the  
29 governing authorities adopts the resolution declaring their  
30 intention to continue the tax. If, on or before the date  
31 specified in the resolution for filing a written protest, which  
32 date shall be not less than forty-five (45) days and not more than  
33 sixty (60) days after the governing authorities adopts the  
34 resolution, twenty percent (20%) or one thousand five hundred  
35 (1,500), whichever is less, of the qualified electors of the  
36 county or municipality file a written petition against the levy of  
37 the tax, an election shall be called and held with the election to  
38 be conducted at the next special election day as such is defined  
39 by Section 23-15-833 occurring more than sixty (60) days after the  
40 date specified in the resolution for filing a written protest.  
41 The tax shall not be continued unless authorized by a majority of  
42 the qualified electors of the county or municipality, voting at  
43 the election. If the majority of qualified electors voting in the  
44 election vote against the imposition of the tax, the tax shall  
45 cease to be imposed on the first day of the month following  
46 certification of the election results by the election



47 commissioners of the governing authorities. The governing  
48 authorities shall notify the Department of Revenue of the date of  
49 the discontinuance of the tax and shall publish sufficient notice  
50 thereof in a newspaper published or having a general circulation  
51 in the county or municipality. If no protest is filed, then the  
52 governing authorities shall state that fact in their minutes and  
53 may continue the levy and assessment of the tax.

54         **SECTION 2.** This act shall take effect and be in force from  
55 and after its passage.

