

By: Representatives Hale, Kinkade

To: Local and Private  
Legislation

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1472

1 AN ACT TO AMEND CHAPTER 922, LOCAL AND PRIVATE LAWS OF 2013,  
2 TO EXTEND UNTIL JULY 1, 2022, THE REPEAL DATE ON THE LAW THAT  
3 AUTHORIZES THE GOVERNING AUTHORITIES OF THE CITY OF HORN LAKE,  
4 MISSISSIPPI, TO LEVY A TAX UPON HOTEL AND MOTEL ROOM RENTALS,  
5 WHICH SHALL BE USED TO PROMOTE THE CITY'S TOURISM AND ECONOMIC  
6 DEVELOPMENT; TO PROVIDE FOR AN INDIRECT REFERENDUM ON THE  
7 CONTINUATION OF THE LEVYING OF SUCH TAX; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Chapter 922, Local and Private Laws of 2013, is  
10 amended as follows:

11 Section 1. As used in this act, the following terms shall  
12 have meanings ascribed in this section unless otherwise clearly  
13 indicated by the context in which they are used:

14 (a) "City" means the City of Horn Lake, Mississippi.

15 (b) "Governing authorities" means the governing  
16 authorities of the City of Horn Lake, Mississippi.

17 (c) "Hotel" or "motel" means any establishment engaged  
18 in the business of furnishing or providing rooms intended or  
19 designed for dwelling, lodging or sleeping purposes to transient  
20 guests and which are known in the trade as such. The term "hotel"



21 or "motel" does not include any hospital, convalescent or nursing  
22 home or sanitarium, or any hotel-like facility operated by or in  
23 connection with a hospital or medical clinic providing rooms  
24 exclusively for patients and their families.

25 Section 2. (1) For the purpose of providing funds to  
26 promote the attributes of the city, and to promote the city's  
27 tourism and economic development, the governing authorities, in  
28 their discretion, are authorized to levy and collect from every  
29 person, firm or corporation operating a hotel or motel in the city  
30 a tax, which shall be in addition to all other taxes and  
31 assessments imposed and which shall not exceed Two Dollars (\$2.00)  
32 per room rental upon each overnight room rental in all such hotels  
33 or motels in the city, excluding charges for food, telephone,  
34 laundry, beverages and similar charges. The tax shall not be  
35 levied upon or collected on room rentals for day meetings where  
36 the room does not serve as overnight sleeping accommodations.

37 (2) Persons, firms or corporations liable for the tax  
38 imposed under subsection (1) of this section shall add the amount  
39 of the tax to the sales price and shall collect, insofar as is  
40 practicable, the amount of the tax due by him from the person  
41 receiving the services or product at the time of payment therefor.

42 Section 3. Before any tax authorized under this act may be  
43 imposed, the governing authorities shall adopt a resolution  
44 declaring its intention to levy the tax, setting forth the amount  
45 of the tax to be imposed, the date upon which the tax shall become



46 effective and calling for an election to be held on the question.  
47 The date of the election shall be fixed in the resolution. Notice  
48 of the intention and the election shall be published once each  
49 week for at least three (3) consecutive weeks in a newspaper  
50 published or having a general circulation in the city, with the  
51 first publication of the notice to be made not less than  
52 twenty-one (21) days before the date fixed in the resolution for  
53 the election and the last publication to be made not more than  
54 seven (7) days before the election. At the election, all  
55 qualified electors of the city, may vote, and the ballots used in  
56 the election shall have printed thereon a brief statement of the  
57 amount and purposes of the proposed tax levy and the words "FOR  
58 THE TAX" and, on a separate line, "AGAINST THE TAX" and the voters  
59 shall vote by placing a cross (X) or check (✓) opposite their  
60 choice on the proposition. When the results of the election shall  
61 have been canvassed and certified, the city may levy the tax if  
62 sixty percent (60%) of the qualified electors who vote in the  
63 election vote in favor of the tax. At least thirty (30) days  
64 before the effective date of the tax, the governing authorities  
65 shall furnish to the Department of Revenue a certified copy of the  
66 resolution evidencing the tax.

67 Section 4. (1) On or before the fifteenth day of the month  
68 preceding the date on which the city will begin to levy the tax  
69 authorized under Section 2 of this act, the governing authorities



70 shall give written notification to the Commissioner of Revenue of  
71 the date on which the tax will become effective.

72 (2) The tax must be collected by and paid to the Department  
73 of Revenue in the same manner that state sales taxes are computed,  
74 collected and paid, and the full enforcement provisions and all  
75 other provisions of Chapter 65, Title 27, Mississippi Code of  
76 1972, will apply as necessary for the implementation of this act.

77 (3) Except for any amount retained by the Department of  
78 Revenue under Section 27-3-58, Mississippi Code of 1972, the  
79 revenue from the special tax collected under this act must be paid  
80 to the city on or before the fifteenth day of the month following  
81 the month in which collected.

82 (4) Accounting for receipts and expenditures of the revenue  
83 from the tax shall be made separately from the accounting of  
84 receipts and expenditures of the general fund and any other funds  
85 of the city. The records reflecting the receipts and expenditures  
86 of the revenue from the tax shall be audited annually by an  
87 independent certified public accountant, and the accountant shall  
88 make a written report of his audit to the governing authorities.  
89 The audit shall be made and completed as soon as practicable after  
90 the close of the fiscal year, and expenses of the audit shall be  
91 paid from the funds derived pursuant to this act.

92 (5) The proceeds of the tax may not be considered by the  
93 city as general fund revenues but must be placed into a special  
94 fund apart from the city general fund and any other funds and



95 expended by the city strictly for the purposes prescribed under  
96 Section 2 of this act.

97 Section 5. Collections of revenue made pursuant to Chapter  
98 1015, Local and Private Laws of 2004, as amended by Chapter 922,  
99 Local and Private Laws of 2008, from and after July 1, 2011, and  
100 until the effective date of this act, are hereby ratified and  
101 confirmed and the expenditures that may have been made by the city  
102 of such revenue that was paid to the city is hereby ratified and  
103 confirmed. Any of such revenue paid to the city and held in  
104 escrow by the city may be expended by the city for the purposes  
105 authorized in Chapter 1015, Local and Private Laws of 2004, as  
106 amended by Chapter 922, Local and Private Laws of 2008, from and  
107 after July 1, 2011.

108 Section 6. Before the tax authorized by this act may be  
109 continued, as authorized under this House Bill No. 1472, 2018  
110 Regular Session, the governing authorities shall adopt a  
111 resolution declaring their intention to levy the tax, setting  
112 forth the amount of such tax and establishing the date on which  
113 the tax initially shall be levied and collected. Notice of the  
114 proposed tax shall be published once each week for at least three  
115 (3) consecutive weeks in a newspaper having a general circulation  
116 in the City of Horn Lake. The first publication of the notice  
117 shall be made not less than twenty-one (21) days before the date  
118 fixed in the resolution on which the tax initially is to be levied  
119 and collected, and the last publication of the notice shall be



120 made not more than seven (7) days before such date. If, within  
121 the time of giving notice, twenty percent (20%) or one thousand  
122 five hundred (1,500), whichever is less, of the qualified electors  
123 of the City of Horn Lake, file a written petition against the levy  
124 of such tax, then the tax shall not be levied unless authorized by  
125 a sixty percent (60%) majority of the qualified electors of the  
126 City of Horn Lake, voting at an election to be called and held for  
127 that purpose. At least thirty (30) days before the effective date  
128 of the tax, the governing authorities shall furnish to the  
129 Department of Revenue a certified copy of the resolution  
130 evidencing such tax.

131 Section 7. Collections of revenue made pursuant to this  
132 chapter from and after July 1, 2017, and until the effective date  
133 of House Bill No. 1472, 2018 Regular Session, are hereby ratified  
134 and confirmed and the expenditures that may have been made by the  
135 City of Horn Lake of such revenue that was paid to the city are  
136 hereby ratified and confirmed. Any of such revenue paid to the  
137 City of Horn Lake and held in escrow by the city may be expended  
138 by the city for the purposes authorized in this chapter.

139 Section \* \* \* 8. This act shall be repealed from and after  
140 July 1, \* \* \* 2022.

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

