

By: Representative Anderson

To: Local and Private
Legislation

HOUSE BILL NO. 1664

1 AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF
2 MOSS POINT, MISSISSIPPI, TO LEVY AN ADDITIONAL SALES TAX OF NOT
3 MORE THAN TWO PERCENT UPON THE GROSS PROCEEDS DERIVED FROM THE
4 SALE OF PREPARED FOODS BY RESTAURANTS IN THE CITY; TO PROVIDE THAT
5 THE CITY MAY UTILIZE THE REVENUE FROM THE TAX TO PROMOTE TOURISM,
6 PARKS AND RECREATION IN THE CITY; TO REQUIRE AN ELECTION BE HELD
7 ON THE QUESTION OF WHETHER THE TAX MAY BE LEVIED; AND FOR RELATED
8 PURPOSES.

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

10 **SECTION 1.** As used in this act:

11 (a) "City" means the City of Moss Point, Mississippi.

12 (b) "Governing authorities" means the governing
13 authorities of the City of Moss Point, Mississippi.

14 (c) "Prepared food" means food prepared on the premises
15 of a restaurant.

16 (d) "Restaurant" means all places, including hotel and
17 motel dining rooms, cafeterias, cafes, lunch stands, grocery and
18 convenience stands where prepared food and beverages are sold for
19 consumption, whether such food is consumed on the premises or not.

20 The term does not include any school, hospital, convalescent or
21 nursing home, or any restaurant-like facility operated by or in



22 connection with a school, hospital, medical clinic, convalescent
23 or nursing home providing food for students, patients, visitors,
24 or their families.

25 **SECTION 2.** For the purpose of providing funds to promote
26 tourism and parks and recreation in the city, the governing
27 authorities may levy and collect from every person, firm or
28 corporation operating a restaurant in the city a tax, which shall
29 be in addition to all other taxes and assessments imposed, which
30 shall not exceed two percent (2%) of the gross proceeds derived
31 from the sale of prepared food by all restaurants in the city.

32 **SECTION 3.** Before any tax authorized under this act may be
33 imposed, the governing authorities shall adopt a resolution
34 declaring their intention to levy the tax, setting forth the
35 amount of the tax to be imposed, the date upon which the tax shall
36 become effective and calling for a referendum to be held on the
37 question. Notice of such intention shall be published once each
38 week for at least three (3) consecutive weeks in a newspaper
39 published or having a general circulation in Jackson County, with
40 the first publication of the notice to be made not less than
41 twenty-one (21) days before the date fixed in the resolution for
42 the referendum and the last publication to be made not more than
43 seven (7) days before the referendum. At the referendum, all
44 qualified electors of the city may vote, and the ballots used in
45 the referendum shall have printed thereon a brief statement of the
46 amount and purposes of the proposed tax levy and the words "FOR



47 THE TAX" and, on a separate line, "AGAINST THE TAX," and the
48 voters shall vote by placing a cross (X) or check (✓) opposite
49 their choice on the proposition. When the results of any such
50 referendum shall have been canvassed by the election commission
51 and certified, the city may levy the tax beginning on the first
52 day of the second month following the referendum, only if at least
53 sixty percent (60%) of the qualified electors who vote in the
54 election vote in favor of the tax. No public funds shall be used
55 for the purpose of promoting the adoption of the referendum and no
56 city employee may promote the referendum during business hours.

57 **SECTION 4.** (1) Persons, firms or corporations liable for
58 the tax imposed under this act shall add the amount of the tax to
59 the sales price and shall collect, insofar as is practicable, the
60 amount of the tax due from the person receiving the services or
61 products at the time of the payment therefor.

62 (2) On or before the fifteenth day of the month preceding
63 the date on which the city will begin to levy the tax authorized
64 under Section 2 of this act, the governing authorities shall give
65 written notification to the Commissioner of Revenue of the date on
66 which the tax shall become effective.

67 (3) Such tax shall be collected by and paid to the
68 Mississippi Department of Revenue on a form prescribed by the
69 department, in the same manner that state sales taxes are
70 computed, collected and paid, and the full enforcement provisions
71 and all other provisions of Chapter 65, Title 27, Mississippi Code



72 of 1972, shall apply as necessary to the implementation and
73 administration of this act.

74 (4) Except for any amount retained by the Department of
75 Revenue under Section 27-3-58, the revenue from the tax shall be
76 paid to the city on or before the fifteenth day of the month in
77 which collected.

78 (5) The proceeds of the tax shall not be considered by the
79 City of Moss Point as general fund revenues but shall be dedicated
80 to and expended solely for the purposes specified in this section.

81 **SECTION 5.** Accounting for receipts and expenditures of the
82 funds described in this act shall be made separately from the
83 accounting of receipts and expenditures of the general fund and
84 any other funds of the city. The records reflecting the receipts
85 and expenditures of the funds prescribed in this act shall be
86 audited annually by an independent certified public accountant,
87 and the accountant shall make a written report of his audit to the
88 governing authorities. The audit shall be made and completed as
89 soon as practicable after the close of the fiscal year, and
90 expenses of the audit shall be paid from the funds derived
91 pursuant to this act.

92 **SECTION 6.** This act shall be repealed from and after July 1,
93 2022.

94 **SECTION 7.** This act shall take effect and be in force from
95 and after its passage.

