

By: Senator(s) Carter, Moran, Gollott

To: Finance

SENATE BILL NO. 2312
(As Sent to Governor)

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; TO AUTHORIZE
6 MUNICIPALITIES TO ELECT TO REQUIRE THE TAX TO CONTINUE TO BE
7 IMPOSED; AND FOR RELATED PURPOSES.

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

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

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



21 building, hotel, tent, pavilion, lot or resort, enclosed or in the
22 open, there is hereby levied, assessed and shall be collected a
23 tax equal to seven percent (7%) of the gross income received as
24 admission, except as otherwise provided herein. In lieu of the
25 rate set forth above, there is hereby imposed, levied and
26 assessed, to be collected as hereinafter provided, a tax of three
27 percent (3%) of gross revenue derived from sales of admission to
28 publicly owned enclosed coliseums and auditoriums (except
29 admissions to athletic contests between colleges and
30 universities). There is hereby imposed, levied and assessed a tax
31 of seven percent (7%) of gross revenue derived from sales of
32 admission to events conducted on property managed by the
33 Mississippi Veterans Memorial Stadium, which tax shall be
34 administered in the manner prescribed in this chapter, subject,
35 however, to the provisions of Sections 55-23-3 through 55-23-11.

36 (2) The operator of any place of amusement in this state
37 shall collect the tax imposed by this section, in addition to the
38 price charged for admission to any place of amusement, and under
39 all circumstances the person conducting the amusement shall be
40 liable for, and pay the tax imposed based upon the actual charge
41 for such admission. Where permits are obtained for conducting
42 temporary amusements by persons who are not the owners, lessees or
43 custodians of the buildings, lots or places where the amusements
44 are to be conducted, or where such temporary amusement is
45 permitted by the owner, lessee or custodian of any place to be



46 conducted without the procurement of a permit as required by this
47 chapter, the tax imposed by this chapter shall be paid by the
48 owner, lessee or custodian of such place where such temporary
49 amusement is held or conducted, unless paid by the person
50 conducting the amusement, and the applicant for such temporary
51 permit shall furnish with the application therefor, the name and
52 address of the owner, lessee or custodian of the premises upon
53 which such amusement is to be conducted, and such owner, lessee or
54 custodian shall be notified by the commission of the issuance of
55 such permit, and of the joint liability for such tax.

56 (3) The tax imposed by this section shall not be levied or
57 collected upon:

58 (a) Any admissions charged at any place of amusement
59 operated by a religious, charitable or educational organization,
60 or by a nonprofit civic club or fraternal organization (i) when
61 the net proceeds of such admissions do not inure to any one or
62 more individuals within such organization and are to be used
63 solely for religious, charitable, educational or civic purposes;
64 or (ii) when the entire net proceeds are used to defray the normal
65 operating expenses of such organization, such as loan payments,
66 maintenance costs, repairs and other operating expenses;

67 (b) Any admissions charged to hear gospel singing when
68 promoted by a duly constituted local, bona fide nonprofit
69 charitable or religious organization, irrespective of the fact
70 that the performers and promoters are paid out of the proceeds of



admissions collected, provided the program is composed entirely of gospel singing and not generally mixed with hillbilly or popular singing;

(c) Any admissions charged at any athletic games or contests between high schools or between grammar schools;

(d) Any admissions or tickets to or for baseball games between teams operated under a professional league franchise;

(e) Any admissions to county, state or community fairs, or any admissions to entertainments presented in community homes or houses which are publicly owned and controlled, and the proceeds of which do not inure to any individual or individuals;

(f) Any admissions or tickets to organized garden pilgrimages and to antebellum and historic houses when sponsored by an organized civic or garden club;

(g) Any admissions to any golf tournament held under the auspices of the Professional Golf Association or United States Golf Association wherein touring professionals compete, if such tournament is sponsored by a nonprofit association incorporated under the laws of the State of Mississippi where no dividends are declared and the proceeds do not inure to any individual or group;

(h) Any admissions to university or community college conference, state, regional or national playoffs or championships;

(i) Any admissions or fees charged by any county or municipally owned and operated swimming pools, golf courses and



95 tennis courts other than sales or rental of tangible personal
96 property;

97 (j) Any admissions charged for the performance of
98 symphony orchestras, operas, vocal or instrumental artists in
99 which professional or amateur performers are compensated out of
100 the proceeds of such admissions, when sponsored by local music or
101 charity associations, or amateur dramatic performances or
102 professional dramatic productions when sponsored by a children's
103 dramatic association, where no dividends are declared, profits
104 received, nor any salary or compensation paid to any of the
105 members of such associations, or to any person for procuring or
106 producing such performance;

107 (k) Any admissions or tickets to or for hockey games
108 between teams operated under a professional league franchise;

109 (l) Any admissions or tickets to or for events
110 sanctioned by the Mississippi Athletic Commission that are held
111 within publicly owned enclosed coliseums and auditoriums;

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

116 (n) Any admissions to events held solely for religious
117 or charitable purposes at livestock facilities, agriculture
118 facilities or other facilities constructed, renovated or expanded



with funds from the grant program authorized under Section 18 of Chapter 530, Laws of 1995 * * *; and

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

1. Which are open to the public and held in or on parks, lands or buildings which are publicly owned, leased, used and/or controlled by a municipality, or any agency thereof;

2. Which are created and sponsored by the municipality, or an agency thereof; and

3. The proceeds of which do not inure to the benefit of any individual or individuals; however,

(ii) The governing authorities of a municipality may require the tax imposed by this section to be levied and collected at events, activities or entertainments described in subparagraph (i) of this paragraph by:

1. Adopting an ordinance requiring the levy and collection of the tax;

2. Providing the Department of Revenue with a certified copy of the ordinance requiring the tax to be levied and assessed at least thirty (30) days prior to the effective date of the ordinance;

(iii) If the ordinance described in subparagraph (ii) of this paragraph is repealed, the municipality shall provide the Department of Revenue with a certified copy of the repeal of



143 the ordinance at least thirty (30) days prior to the effective
144 date of the repeal.

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

