

By: Senator(s) Wiggins

To: Local and Private

SENATE BILL NO. 3075

1 AN ACT TO AMEND CHAPTER 932, LOCAL AND PRIVATE LAWS OF 2015,
 2 TO EXTEND THE REPEAL DATE ON THE PROVISION OF LAW THAT AUTHORIZES
 3 THE BOARD OF SUPERVISORS OF JACKSON COUNTY, MISSISSIPPI, TO LEVY A
 4 TAX UPON HOTEL AND MOTEL ROOM RENTALS IN JACKSON COUNTY AND
 5 PROVIDES THAT THE REVENUE FROM THE TAX SHALL BE PAID TO THE
 6 MISSISSIPPI GULF COAST REGIONAL CONVENTION AND VISITORS BUREAU TO
 7 BE USED FOR THE PROMOTION OF TOURISM ON THE MISSISSIPPI GULF
 8 COAST; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Chapter 932, Local and Private Laws on 2015, is
 11 amended as follows:

12 Section 1. As used in this act:

13 (a) "County" means Jackson County, Mississippi.

14 (b) "Board of supervisors" means the Board of
 15 Supervisors of Jackson County, Mississippi.

16 (c) "Hotel" or "motel" means any establishment engaged
 17 in the business of furnishing or providing rooms intended or
 18 designed for dwelling, lodging or sleeping purposes to transient
 19 guests and which are known in the trade as such. The term "hotel"
 20 or "motel" does not include any hospital, convalescent or nursing
 21 home or sanitarium, or any hotel-like facility operated by or in



22 connection with a hospital or medical clinic providing rooms
23 exclusively for patients and their families.

24 Section 2. (1) For the purpose of providing funds for the
25 Mississippi Gulf Coast Regional Convention and Visitors Bureau for
26 the promotion of tourism on the Mississippi Gulf Coast, the board
27 of supervisors, in * * * its discretion, are authorized to levy
28 and collect from every person, firm or corporation operating a
29 hotel or motel in the county, a tax at the rate of two percent
30 (2%) per room upon each overnight room rental in all hotels or
31 motels in the county, which shall be in addition to all other
32 taxes and assessments imposed. The tax shall not be levied upon
33 or collected on charges for food, telephone, laundry, beverages
34 and similar charges. The tax shall not be levied upon or
35 collected on room rentals for day meetings where the room does not
36 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 board of supervisors shall adopt a resolution
44 declaring its intention to call for an election to be held on the
45 question whether or not to levy the tax, setting forth the amount
46 of the tax and the date upon which the tax shall become effective.



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

68 Section 4. (1) On or before the fifteenth day of the month
69 preceding the date on which the county will begin to levy the tax
70 authorized under Section 2 of this act, the board of supervisors



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

73 (2) The tax must be collected by and paid to the Department
74 of Revenue in the same manner that state sales taxes are computed,
75 collected and paid, and the full enforcement provisions and all
76 other provisions of Chapter 65, Title 27, Mississippi Code of
77 1972, will apply as necessary for the implementation of this act.

78 (3) Except for any amount retained by the Department of
79 Revenue under Section 27-3-58, Mississippi Code of 1972, the
80 revenue from the special tax collected under this act shall be
81 paid to the Mississippi Gulf Coast Regional Convention and
82 Visitors Bureau on or before the fifteenth day of the month
83 following the month in which collected.

84 (4) Accounting for receipts and expenditures of the revenue
85 from the tax shall be made separately from the accounting of
86 receipts and expenditures of the Mississippi Gulf Coast Regional
87 Convention and Visitors Bureau. The records reflecting the
88 receipts and expenditures of the revenue from the tax shall be
89 audited annually by an independent certified public accountant,
90 and the accountant shall make a written report of his audit to the
91 board of supervisors. The audit shall be made and completed as
92 soon as practicable after the close of the fiscal year, and
93 expenses of the audit shall be paid from the revenue from the tax
94 levied pursuant to this act.



95 Section 5. This act shall be repealed from and after July
96 1, * * * 2022.

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

