

By: Senator(s) Bryan

To: Local and Private

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 3086

1 AN ACT TO AMEND CHAPTER 905, LOCAL AND PRIVATE LAWS OF 2014,
2 AS AMENDED BY CHAPTER 944, LOCAL AND PRIVATE LAWS OF 2017, TO
3 EXTEND THE REPEAL DATE ON THE LAW THAT AUTHORIZES THE GOVERNING
4 AUTHORITIES OF THE CITY OF AMORY, MISSISSIPPI, TO LEVY A TAX UPON
5 THE GROSS SALES OF HOTELS AND MOTELS DERIVED FROM ROOM RENTALS AND
6 UPON THE GROSS PROCEEDS OF SALES OF RESTAURANTS AND UTILIZE THE
7 REVENUE FROM THE TAX TO PROMOTE TOURISM AND PARKS AND RECREATION;
8 AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Chapter 905, Local and Private Laws of 2014, as
11 amended by Chapter 944, Local and Private Laws of 2017, is amended
12 as follows:

13 Section 1. As used in this act, the following terms shall
14 have the following meanings unless a different meaning is clearly
15 indicated by the context in which they are used:

16 (a) "Governing authorities" means the governing
17 authorities of the City of Amory, Mississippi.

18 (b) "Hotel" or "motel" means any establishment engaged
19 in the business of furnishing or providing rooms intended or
20 designed for dwelling, lodging or sleeping purposes to transient
21 guests, where the establishment consists of six (6) or more guest



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

(c) "Restaurant" means all places where prepared food and beverages are sold for consumption on the premises. The term "restaurant" does not include any school, hospital, convalescent or nursing home, or any restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors or their families.

Section 2. (1) For the purpose of providing funds to promote tourism and parks and recreation, the governing authorities are authorized, in their discretion, to levy and collect from the following persons a tax, which shall be in addition to all of the taxes and assessments imposed. The tax shall be imposed on the following persons:

(a) A tax upon every person, firm or corporation operating a motel or hotel in the City of Amory, at a rate not to exceed two percent (2%) of the gross proceeds of room rentals for each such hotel or motel.

(b) A tax upon every person, firm or corporation operating a restaurant in the City of Amory, at a rate not to



46 exceed two percent (2%) of the gross proceeds of the sales of the
47 restaurant.

48 (2) Persons, firms or corporations liable for the levy
49 imposed under subsection (1) of this section shall add the amount
50 of the levy to the sales price of the rooms and products set out
51 in subsection (1) of this section and shall collect, insofar as is
52 practicable, the amount of the tax due by them from the person
53 receiving the services or product at the time of payment therefor.

54 (3) The tax shall be collected by and paid to the Department
55 of Revenue on a form prescribed by the Department of Revenue in
56 the manner that state sales taxes are computed, collected and
57 paid; and full enforcement provisions and all other provisions of
58 Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
59 necessary to the implementation and administration of this act.

60 (4) The proceeds of the tax, less three percent (3%) thereof
61 which shall be retained by the Department of Revenue to defray the
62 cost of collection, shall be paid to the governing authorities on
63 or before the fifteenth day of the month following the month in
64 which collected.

65 (5) The proceeds of the tax shall not be considered by the
66 City of Amory as general fund revenues but shall be dedicated to
67 and expended solely for the purposes specified in this section.

68 Section 3. Before any tax authorized under this act may be
69 imposed, the governing authorities shall adopt a resolution
70 declaring their intention to levy the tax, setting forth the



71 amount of the tax to be imposed, the date upon which the tax shall
72 become effective, and calling for an election to be held on the
73 question. The date of the election shall be fixed in the
74 resolution. Notice of such intention shall be published once each
75 week for at least three (3) consecutive weeks in a newspaper
76 published or having a general circulation in the City of Amory,
77 with the first publication of the notice to be made not less than
78 twenty-one (21) days before the date fixed in the resolution for
79 the election and the last publication to be made not more than
80 seven (7) days before the election. At the election, all
81 qualified electors of the City of Amory may vote, and the ballots
82 used in the election shall have printed thereon a brief statement
83 of the amount and purposes of the proposed tax levy and the words
84 "FOR THE TAX" and, on a separate line, "AGAINST THE TAX," and the
85 voters shall vote by placing a cross (X) or check (✓) opposite
86 their choice on the proposition. When the results of the election
87 shall have been canvassed and certified, the city may levy the tax
88 if sixty percent (60%) of the qualified electors who vote in the
89 election vote in favor of the tax. At least thirty (30) days
90 before the effective date of the tax provided in this section, the
91 governing authorities shall furnish to the Department of Revenue a
92 certified copy of the resolution evidencing the tax.

93 Section 4. Before the expenditure of the proceeds of the tax
94 authorized by this act, a budget reflecting the anticipated
95 receipts and expenditures shall be approved by the governing



96 authorities of the city. The first budget of receipts and
97 expenditures shall cover the period beginning with the effective
98 date of the tax and ending with the end of the city's fiscal year,
99 and thereafter, the budget shall be on the same fiscal basis as
100 the budget of the city.

101 Section 5. Accounting for receipts and expenditures of the
102 funds herein described shall be made separately from the
103 accounting of receipts and expenditures of the general fund and
104 any other funds of the City of Amory. The records reflecting the
105 receipts and expenditures of the funds prescribed in this act
106 shall be audited annually by an independent certified public
107 accountant, and the accountant shall make a written report of his
108 audit to the governing authorities. The audit shall be made and
109 completed as soon as practicable after the close of the fiscal
110 year, and expenses of the audit shall be paid from the funds
111 derived in accordance with this act.

112 Section 6. This act shall be repealed from and after July
113 1, * * * 2023.

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

