

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 3122**

**BY: Committee**

**Amend by striking all after the enacting clause and inserting  
in lieu thereof the following:**

9           **SECTION 1.** Chapter 951, Local and Private Laws of 2005, as  
10 amended by Chapter 912, Local and Private Laws of 2007, is amended  
11 as follows:

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

16           (a) "Governing authorities" means the Mayor and Board  
17 of Aldermen of the City of Pearl, Mississippi.



18 (b) "Restaurant" means all places, including hotel and  
19 motel dining rooms, cafeterias, cafes, lunch stands, grocery and  
20 convenience stores, where prepared food and beverages are sold for  
21 consumption, whether such food is consumed on the premises or not.  
22 The term "restaurant" does not include any school, hospital,  
23 convalescent or nursing home, or any restaurant-like facility  
24 operated by or in connection with a school, hospital, medical  
25 clinic, convalescent or nursing home providing food for students,  
26 patients, visitors or their families. The term "restaurant" shall  
27 not include a concession stand.

28 (c) "Prepared food" means food prepared on the premises  
29 of a restaurant.

30 (d) "West Pearl Restaurant Tax District" means:

31 (i) Until the effective date of this act, the  
32 following described area located in the City of Pearl, Rankin  
33 County, Mississippi:

34 Begin at a point marking the Common Corners of  
35 Sections 19, 20, 29 and 30, in Township 5 North,  
36 Range 2 East, Rankin County, Mississippi, and then  
37 proceed North along the Eastern Boundary Line of  
38 Section 19, Township 5 North, Range 2 East, Rankin  
39 County, Mississippi, and continuing North along the  
40 Eastern Boundary Line of Section 18, Township 5  
41 North, Range 2 East, Rankin County, Mississippi,  
42 until said line intersects with the Southern



43 Boundary Line of the Right-of-Way of Old Brandon  
44 Road, and then proceed Southwesterly along the  
45 Southern Boundary Line of the Right-of-Way of Old  
46 Brandon Road until said line intersects with the  
47 East Right-of-Way line of Valentour Road, then  
48 proceed Northerly along the East Right-of-Way line  
49 of Valentour Road until it intersects the South  
50 Right-of-Way line of United States Highway 80, then  
51 proceed Westerly along the South Right-of-Way line  
52 of United States Highway 80 until it intersects the  
53 Western Boundary Line of the Corporate Limits of  
54 the City of Pearl, Mississippi, then proceed  
55 Southeasterly along the Corporate Boundary until it  
56 intersects with the East Right-of-Way line of  
57 United States Highway 49 and the South Right-of-Way  
58 line of the Railroad (currently known as the Kansas  
59 City Southern Railroad) then proceed Easterly along  
60 said Railroad Right-of-Way until reaching the  
61 Eastern Boundary Line of Section 30, Township 5  
62 North, Range 2 East, Rankin County, Mississippi,  
63 then proceed North along said Section line to the  
64 Point of Beginning of the Area described herein.

65 (ii) From and after the effective date of this  
66 act, the West Pearl Restaurant Tax District shall include the  
67 entire area located in the City of Pearl, Mississippi.



68 (e) "Concession stand" means a location at an athletic  
69 facility or theater that sells drinks, snacks, sandwiches and  
70 other types of fast foods to walk-up customers and does not offer  
71 seating for dining.

72 Section 2. (1) For the purpose of providing funds to meet  
73 obligations incurred in inducing a professional baseball team to  
74 locate in the City of Pearl, to improve infrastructure in the West  
75 Pearl Restaurant Tax District and to promote tourism, economic and  
76 community development and recreation in the City of Pearl, the  
77 governing authorities are authorized, in their discretion, to levy  
78 and collect a tax upon every person, firm or corporation operating  
79 a restaurant in the West Pearl Restaurant Tax District, where  
80 prepared food and drink is sold to the public, at a rate not to  
81 exceed two percent (2%) of the gross proceeds of the sales of such  
82 restaurant.

83 (2) Persons, firms or corporations liable for the levy  
84 imposed under subsection (1) of this section shall add the amount  
85 of the levy to the sales price of the products set out in  
86 subsection (1) of this section and shall collect, insofar as is  
87 practicable, the amount of the tax due by them from the person  
88 receiving the product at the time of payment therefor.

89 (3) Such tax shall be collected by and paid to the \* \* \*  
90 Department of Revenue on a form prescribed by the \* \* \* Department  
91 of Revenue in the manner that state sales taxes are computed,  
92 collected and paid; and full enforcement provisions and all other



93 provisions of Chapter 65, Title 27, Mississippi Code of 1972,  
94 shall apply as necessary to the implementation and administration  
95 of this act.

96 (4) The proceeds of such tax, less three percent (3%)  
97 thereof which shall be retained by the \* \* \* Department of Revenue  
98 to defray the cost of collection, shall be paid to the governing  
99 authorities, on or before the fifteenth day of the month in which  
100 collected.

101 (5) The proceeds of such tax shall not be considered by the  
102 City of Pearl as general fund revenues but shall be dedicated to  
103 and expended solely for the purposes specified in this section.

104 Section 3. (1) Before any tax authorized under this act may  
105 be imposed, the governing authorities shall adopt a resolution  
106 declaring their intention to levy the tax, setting forth the  
107 amount of the tax to be imposed, the date upon which the tax shall  
108 become effective and calling for an election to be held on the  
109 question. The date of the election shall be fixed in the  
110 resolution. Notice of such intention shall be published once each  
111 week for at least three (3) consecutive weeks in a newspaper  
112 published or having a general circulation in the City of Pearl,  
113 with the first publication of such notice to be made not less than  
114 twenty-one (21) days before the date fixed in the resolution for  
115 the election, and the last publication to be made not more than  
116 seven (7) days before the election. At the election, all  
117 qualified electors of the City of Pearl may vote, and the ballots



118 used in such election shall have printed thereon a brief statement  
119 of the amount and purposes of the proposed tax levy and the words  
120 "FOR THE TAX" and, on a separate line, "AGAINST THE TAX" and the  
121 voters shall vote by placing a cross (X) or check (√) opposite  
122 their choice on the proposition. When the results of the election  
123 shall have been canvassed and certified, the city may levy the tax  
124 if sixty percent (60%) of the qualified electors who vote in the  
125 election vote in favor of the tax. At least thirty (30) days  
126 before the effective date of the tax provided in this section, the  
127 governing authorities shall furnish to the \* \* \* Department of  
128 Revenue a certified copy of the resolution evidencing such tax.

129 (2) Before the tax provided for under Section 2 of this act  
130 may be levied within the expanded area of the West Pearl  
131 Restaurant Tax District, as described in paragraph (d) (ii) of  
132 Section 1 of this act, the governing authorities shall adopt a  
133 resolution declaring their intention to levy the tax within the  
134 expanded area of the district, stating the amount of the tax that  
135 will be imposed in the area included in the expanded portion of  
136 the district, the date upon which the tax shall become effective  
137 in the area included in the expanded portion of the district and  
138 calling for an election to be held on the question of levying the  
139 tax within the expanded portion of the district. The date of the  
140 election shall be fixed in the resolution. Notice of such  
141 intention shall be published once each week for at least three (3)  
142 consecutive weeks in a newspaper published or having a general



143 circulation in the City of Pearl, with the first publication of  
144 such notice to be made not less than twenty-one (21) days before  
145 the date fixed in the resolution for the election, and the last  
146 publication to be made not more than seven (7) days before the  
147 election. At the election, all qualified electors of the City of  
148 Pearl may vote, and the ballots used in such election shall have  
149 printed thereon the amount and purposes of the tax that will be  
150 imposed in the area included in the expanded portions of the  
151 district and the words "FOR THE TAX WITHIN THE EXPANDED AREA OF  
152 THE WEST PEARL RESTAURANT TAX DISTRICT" and, on a separate line,  
153 "AGAINST THE TAX WITHIN THE EXPANDED AREA OF THE WEST PEARL  
154 RESTAURANT TAX DISTRICT" and the voters shall vote by placing a  
155 cross (X) or check (√) opposite their choice on the proposition.  
156 When the results of the election shall have been canvassed and  
157 certified, the tax provided for in Section 2 of this act shall be  
158 levied in the area included in the expanded portions of the  
159 district if sixty percent (60%) of the qualified electors who vote  
160 in the election vote in favor of the tax levy for the expanded  
161 portions of the district. At least thirty (30) days before the  
162 tax levied by this subsection may be imposed in areas included in  
163 the expanded portions of the district, the governing authorities  
164 shall furnish to the Department of Revenue a certified copy of the  
165 resolution evidencing such tax.

166 Section 4. Accounting for receipts and expenditures of the  
167 funds described in this act must be made separately from the



168 accounting of receipts and expenditures of the general fund and  
169 any other funds of the City of Pearl. The records reflecting the  
170 receipts and expenditures of the funds prescribed in this act  
171 shall be audited annually by an independent certified public  
172 accountant, and the accountant shall make a written report of his  
173 audit to the governing authorities. The audit shall be made and  
174 completed as soon as practicable after the close of the fiscal  
175 year, and expenses of such audit shall be paid from the funds  
176 derived pursuant to this act.

177 Section 5. \* \* \* Any reference to the West Pearl Restaurant  
178 Tax District in any statute or ordinance shall be the expanded  
179 district as described in paragraph (d)(ii) of Section 1 of this  
180 act.

181 \* \* \*

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

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

1 AN ACT TO AMEND CHAPTER 951, LOCAL AND PRIVATE LAWS OF 2005,  
2 AS AMENDED BY CHAPTER 912, LOCAL AND PRIVATE LAWS OF 2007, TO  
3 AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF PEARL,  
4 MISSISSIPPI, TO EXPAND THE BOUNDARIES OF THE WEST PEARL RESTAURANT  
5 TAX DISTRICT; TO REQUIRE AN ELECTION ON THE QUESTION OF THE  
6 LEVYING OF THE RESTAURANT TAX WITHIN THE EXPANDED BOUNDARIES OF  
7 THE DISTRICT; AND FOR RELATED PURPOSES.

