

By: Representative Weathersby

To: Local and Private
Legislation

HOUSE BILL NO. 1159

1 AN ACT TO AMEND CHAPTER 939, LOCAL AND PRIVATE LAWS OF 1998,
2 AS AMENDED BY CHAPTER 1046, LOCAL AND PRIVATE LAWS OF 1999, AS
3 AMENDED BY CHAPTER 921, LOCAL AND PRIVATE LAWS OF 2012, AS AMENDED
4 BY CHAPTER 937, LOCAL AND PRIVATE LAWS OF 2016, TO EXTEND THE
5 REPEAL DATE FROM DECEMBER 31, 2020, TO DECEMBER 31, 2024, ON THE
6 LAW THAT AUTHORIZES THE CITY OF FLORENCE TO IMPOSE A TAX UPON THE
7 GROSS PROCEEDS OF THE SALES OF BARS AND RESTAURANTS; AND FOR
8 RELATED PURPOSES.

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

10 **SECTION 1.** Chapter 939, Local and Private Laws of 1998, as
11 amended by Chapter 1046, Local and Private Laws of 1999, as
12 amended by Chapter 921, Local and Private Laws of 2012, as amended
13 by Chapter 937, Local and Private Laws of 2016, is amended as
14 follows:

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

19 (a) "Governing authorities" means the Mayor and Board
20 of Aldermen of the City of Florence, Mississippi.



21 (b) "Bar" means all places, required by law to possess
22 an on-premises Alcoholic Beverage Control permit, where beer
23 and/or alcoholic beverages are sold for consumption on the
24 premises.

25 (c) "Restaurant" means all places where prepared food
26 and beverages, including beer and alcoholic beverages, are sold
27 for consumption, whether such food is consumed on the premises or
28 not. The term "restaurant" does not include any school, hospital,
29 convalescent or nursing home, or any restaurant-like facility
30 operated by or in connection with a school, hospital, medical
31 clinic, convalescent or nursing home providing food for students,
32 patients, visitors or their families.

33 Section 2. (1) For the purpose of providing funds to
34 promote economic development and to construct recreational
35 facilities, the governing authorities of the City of Florence are
36 authorized, in their discretion, to levy and collect from the
37 following persons a tax, which shall be in addition to all of the
38 taxes and assessments imposed. The tax shall be imposed on the
39 following persons:

40 (a) A tax upon every person, firm or corporation
41 operating a bar in the City of Florence, at a rate not to exceed
42 two percent (2%) of the gross proceeds of the sales of such bar;
43 and

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



46 exceed two percent (2%) of the gross proceeds of the sales of beer
47 and alcoholic beverages sold for consumption on the premises and
48 all prepared foods of such restaurant.

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

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

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

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



70 Section 3. Before any tax authorized under this act may be
71 imposed, the governing authorities shall adopt a resolution
72 declaring its intention to levy the tax, setting forth the amount
73 of such tax to be imposed, the date upon which such tax shall
74 become effective and calling for a referendum to be held on the
75 question. The date of the election shall be the first Tuesday
76 after the first Monday in November 1998. Notice of such intention
77 shall be published once each week for at least three (3)
78 consecutive weeks in a newspaper published or having a general
79 circulation in the county, with the first publication of such
80 notice to be made not less than twenty-one (21) days before the
81 date fixed in the resolution for the election and the last
82 publication to be made not more than seven (7) days before the
83 election. At the election, all qualified electors of the City of
84 Florence may vote, and the ballots used in such election shall
85 have printed thereon a brief statement of the amount and purposes
86 of the proposed tax levy and the words "FOR THE ECONOMIC
87 DEVELOPMENT AND RECREATIONAL FACILITIES TAX" and, on a separate
88 line, "AGAINST THE ECONOMIC DEVELOPMENT AND RECREATIONAL
89 FACILITIES TAX," and the voters shall vote by placing a cross (X)
90 or check (✓) opposite their choice on the proposition. When the
91 results of any such election shall have been canvassed by the
92 election commission of the county and certified, the city may levy
93 the tax beginning on the first day of January 1999, if a majority



94 of the qualified electors who vote in the election vote in favor
95 of the tax.

96 Section 4. Accounting for receipts and expenditures of the
97 funds described in this act must be made separately from the
98 accounting of receipts and expenditures of the general fund and
99 any other funds of the City of Florence. The records reflecting
100 the receipts and expenditures of the funds prescribed in this act
101 shall be audited annually by an independent certified public
102 accountant, and the accountant shall make a written report of his
103 audit to the governing authorities. The audit shall be made and
104 completed as soon as practicable after the close of the fiscal
105 year, and expenses of such audit shall be paid from the funds
106 derived pursuant to this act.

107 Section 5. This act shall be repealed from and after the
108 earlier of:

109 (a) December 31, * * * 2024, or

110 (b) Not more than two (2) months following the time
111 that:

112 (i) The recreational facilities authorized to be
113 constructed by this act have been completed, and

114 (ii) Either all principal, interest, costs and
115 other expenses for all bonds, notes or other borrowings to pay the
116 cost of constructing such facilities have been paid and are
117 completely satisfied, or there exists in any special account
118 established to retire such bonds, notes or other borrowings an



119 amount on deposit which, together with any earnings on investments
120 to accrue to the account, is equal to or greater than the amount
121 necessary to pay such indebtedness.

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

