

By: Representatives Mims, Porter

To: Local and Private  
Legislation

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1479

1 AN ACT TO AMEND CHAPTER 916, LOCAL AND PRIVATE LAWS OF 2011,  
2 AS AMENDED BY CHAPTER 910, LOCAL AND PRIVATE LAWS OF 2014, AS  
3 AMENDED BY CHAPTER 945, LOCAL AND PRIVATE LAWS OF 2017, TO EXTEND  
4 THE REPEAL DATE FROM JULY 1, 2021, TO JULY 1, 2023, ON THE  
5 PROVISION OF LAW THAT AUTHORIZES THE GOVERNING AUTHORITIES OF THE  
6 CITY OF MCCOMB, MISSISSIPPI, TO IMPOSE A TOURISM TAX WITHIN THE  
7 CITY, AND TO EXPEND THE PROCEEDS OF THE TAX TO PROMOTE TOURISM,  
8 PARKS AND RECREATION; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Chapter 916, Local and Private Laws of 2011, as  
11 amended by Chapter 910, Local and Private Laws of 2014, as amended  
12 by Chapter 945, Local and Private Laws of 2017, is amended as  
13 follows:

14 Section 1. As used in this act, the following words shall  
15 have the meanings ascribed to them in this section unless  
16 otherwise clearly indicated by the context in which they are used:

17 (a) "Hotel" or "motel" means any establishment engaged  
18 in the business of furnishing or providing rooms intended or  
19 designed for lodging or sleeping purposes for transient guests,  
20 which establishment consists of five (5) or more guest rooms and  
21 does not encompass any hospital, convalescent or nursing home, or



22   sanitarium, or any hotel-like facility operated by or in  
23   connection with a hospital or medical clinic providing rooms  
24   exclusively for patients and their families.

25               (b)   "City" means the City of McComb, Mississippi.

26               Section 2.   (1)   For the purpose of providing funds to  
27   promote and advertise the attributes of the city, as they relate  
28   to tourism, parks and recreation and for promoting tourism, parks  
29   and recreation events and activities in the city, the governing  
30   authorities of the City of McComb, Mississippi, in their  
31   discretion, may levy, assess and collect from every person, firm  
32   and corporation operating a hotel or motel in the city, a tax that  
33   may be cited as a "tourism tax," which shall be in addition to all  
34   other taxes and assessments imposed by the city, as provided in  
35   this act.

36               (2)   The tax shall be an amount not to exceed three percent  
37   (3%) of the gross proceeds derived from hotel and motel room  
38   rentals in the city, excluding charges for telephone, laundry and  
39   similar services.   The tax shall not be levied upon or collected  
40   from gross proceeds of nontaxable rooms, room rentals for day  
41   meetings that do not serve as overnight sleeping accommodations or  
42   room rentals to residential guests of a hotel or motel.

43               (3)   Persons liable for the tax imposed pursuant to this act  
44   shall add the amount of tax to the gross proceeds from room  
45   rentals and shall collect, insofar as practicable, the amount of



the tax due by him from the person receiving the services at the time of payment for the services.

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

(5) The proceeds of the tax, less three percent (3%) to be retained by the Department of Revenue to defray the costs of collection, shall be paid to the governing authorities of the city on or before the fifteenth day of the month following the month in which they were collected.

(6) The proceeds of the tax shall not be considered by the city as general fund revenues but shall be dedicated solely for the purposes set forth in subsection (1) of this section, as determined by the governing authorities of the city, which are designed to promote and advertise tourism, parks and recreation in the city and promote tourism, parks and recreation events in the city.

Section 3. Before any tax authorized under this act may be imposed, the governing authorities shall adopt a resolution declaring their intention to levy the tax, setting forth the amount of the tax to be imposed, the date upon which the tax shall become effective, and calling for an election to be held on the



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

91 Section 4. Before the expenditure of the proceeds of the tax  
92 authorized by this act, a budget reflecting the anticipated  
93 receipts and expenditures shall be approved by the governing  
94 authorities of the city. The first budget of receipts and  
95 expenditures shall cover the period beginning with the effective



date of the tax and ending with the end of the city's fiscal year,  
and thereafter, the budget shall be on the same fiscal basis as  
the budget of the city.

Section 5. Accounting for receipts and expenditures of the  
funds derived from the proceeds of the tax authorized by this act  
shall be made separately from the accounting of receipts and  
expenditures of the general fund and any other funds of the city.  
The records reflecting the receipts and expenditures of these  
funds shall be audited annually by an independent certified public  
accountant and the audit shall be included in the General Purpose  
Statement of the City of McComb, Mississippi. The audit shall be  
made and completed as soon as practicable after the close of the  
city's fiscal year, and copies of the report of the audit shall be  
filed with the clerk of the city. The expenses of this audit may  
be paid from the funds derived pursuant to Section 2 of this act.

Section 6. Sections 1 through 6 of this act shall stand  
repealed from and after July 1, \* \* \* 2023.

\* \* \*

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

