

By: Representative Lamar

To: Local and Private  
Legislation

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1483

1 AN ACT TO AMEND CHAPTER 913, LOCAL AND PRIVATE LAWS OF 2014,  
2 AS AMENDED BY CHAPTER 915, LOCAL AND PRIVATE LAWS OF 2017, TO  
3 EXTEND THE REPEAL DATE FROM JULY 1, 2021, TO JULY 1, 2025, ON THE  
4 PROVISION OF LAW THAT AUTHORIZES THE GOVERNING AUTHORITIES OF THE  
5 CITY OF SENATOBIA, MISSISSIPPI, TO LEVY A TAX UPON THE GROSS  
6 PROCEEDS OF HOTELS AND MOTELS DERIVED FROM ROOM RENTALS AND UPON  
7 THE GROSS PROCEEDS OF SALES OF RESTAURANTS; AND FOR RELATED  
8 PURPOSES.

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

10 **SECTION 1.** Chapter 913, Local and Private Laws of 2014, as  
11 amended by Chapter 915, 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 Senatobia, 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 solely for the purposes of the development of parks and recreation as well as tourism, 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 Senatobia, 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 Senatobia, at a rate not to



47 exceed two percent (2%) of the gross proceeds of the sales of the  
48 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 products at the time of payment  
55 therefor.

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

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

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



96           Section 4. Accounting for receipts and expenditures of the  
97 funds herein described shall be made separately from the  
98 accounting of receipts and expenditures of the general fund and  
99 any other funds of the City of Senatobia. 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 the audit shall be paid from the funds  
106 derived in accordance with this act.

107           Section 5. This act shall be repealed from and after July  
108 1, \* \* \* 2025.

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

