

By: Representatives Criswell, Williamson

To: Local and Private
Legislation

HOUSE BILL NO. 594

1 AN ACT TO PROVIDE THAT IF A LOCAL AND PRIVATE BILL PROPOSES
2 TO EXTEND A LOCAL TAX THAT HAS BEEN EXTENDED ONE TIME BEFORE THE
3 EXTENSION PROPOSED IN THE BILL, THEN THE BILL SHALL PROVIDE FOR A
4 DIRECT REFERENDUM TO BE HELD ON THE QUESTION OF EXTENDING THE TAX;
5 TO PROVIDE THAT THE REFERENDUM SHALL BE HELD AT THE SAME TIME AS
6 THE NEXT REGULARLY SCHEDULED ELECTION IN THE AREA; TO PROVIDE FOR
7 AN INDIRECT REFERENDUM ON THE CONTINUATION OF THE LEVYING OF SUCH
8 TAX AFTER THE INITIAL EXTENSION; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** (1) If a local and private bill proposes to
11 extend a tax of any kind within a specific governmental entity or
12 entities, locality or area, and the tax has been extended one (1)
13 time before the extension proposed in the bill, then the bill
14 shall provide for a direct referendum to be held in the affected
15 governmental entity or entities, locality or area on the question
16 of extending the tax. Such a referendum shall be held at the same
17 time as the next regularly scheduled election in the governmental
18 entity or entities, locality or area.

19 (2) Before any tax may be extended after the initial
20 extension, as provided under subsection (1), the governing
21 authorities of the county or municipality shall adopt a resolution



22 spread upon its minutes, declaring its intention to continue
23 imposing the tax and describe the tax levy including the tax rate,
24 annual revenue collections and the purposes for which the proceeds
25 are used. The resolution shall be published once each week for at
26 least three (3) consecutive weeks in a newspaper having a general
27 circulation in the county or municipality. The first publication
28 of the notice shall be made within fourteen (14) days after the
29 governing authorities adopt the resolution declaring their
30 intention to continue the tax. If, on or before the date
31 specified in the resolution for filing a written protest, which
32 date shall be not less than forty-five (45) days and not more than
33 sixty (60) days after the governing authorities adopt the
34 resolution, twenty percent (20%) or one thousand five hundred
35 (1,500), whichever is less, of the qualified electors of the
36 county or municipality file a written petition against the levy of
37 the tax, an election shall be called and held with the election to
38 be conducted at the next special election day as such is defined
39 by Section 23-15-833 occurring more than sixty (60) days after the
40 date specified in the resolution for filing a written protest.
41 The tax shall not be continued unless authorized by a majority of
42 the qualified electors of the county or municipality, voting at
43 the election. If the majority of qualified electors voting in the
44 election vote against the imposition of the tax, the tax shall
45 cease to be imposed on the first day of the month following
46 certification of the election results by the election



47 commissioners of the governing authorities. The governing
48 authorities shall notify the Department of Revenue of the date of
49 the discontinuance of the tax and shall publish sufficient notice
50 thereof in a newspaper published or having a general circulation
51 in the county or municipality. If no protest is filed, then the
52 governing authorities shall state that fact in their minutes and
53 may continue the levy and assessment of the tax.

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

