

By: Representative Reynolds

To: Local and Private  
Legislation

HOUSE BILL NO. 1441

1 AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE TOWN OF  
2 OAKLAND, MISSISSIPPI, TO LEVY A TAX UPON THE GROSS PROCEEDS OF THE  
3 SALES OF RESTAURANTS AND SALES OF PREPARED FOOD AT CONVENIENCE  
4 STORES, WHICH SHALL BE USED TO PROMOTE TOURISM, PARKS AND  
5 RECREATION WITHIN THE TOWN; TO PROVIDE FOR AN ELECTION ON THE  
6 QUESTION OF IMPLEMENTING THE TAX; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** As used in this act, the following terms shall  
9 have the meanings ascribed to them in this section unless a  
10 different meaning is clearly indicated by the context in which  
11 they are used:

12 (a) "Governing authorities" means the governing  
13 authorities of the Town of Oakland, Mississippi.

14 (b) "Restaurant" or "convenience store" means all  
15 places where prepared food and beverages are sold for consumption,  
16 whether such food is consumed on the premises or not. The terms  
17 "restaurant" and "convenience store" do not include any school,  
18 hospital, convalescent or nursing home, or any restaurant-like  
19 facility operated by or in connection with a school, hospital,



20 medical clinic, convalescent or nursing home providing food for  
21 students, patients, visitors or their families.

22 (c) "Town" means the Town of Oakland, Mississippi.

23 **SECTION 2.** (1) For the purpose of providing funds to  
24 promote tourism, parks and recreation within the town, the  
25 governing authorities are authorized, in their discretion, to levy  
26 and collect a tax, which shall be in addition to all of the taxes  
27 and assessments imposed. The tax shall be on every person, firm  
28 or corporation operating a restaurant, where prepared food and  
29 drink is sold to the public, at a rate not to exceed two percent  
30 (2%) of the gross proceeds of the sales of a restaurant or the  
31 sales of prepared food at a convenience store.

32 (2) Persons, firms and corporations liable for the levy  
33 imposed under subsection (1) of this section shall add the amount  
34 of the levy to the sales price of the prepared food and drink at  
35 restaurants or the sales price of the prepared food at  
36 convenience stores and shall collect the amount of the tax due  
37 from the person receiving such prepared food and drink.

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



44 (4) The proceeds of the tax, less three percent (3%) thereof  
45 which shall be retained by the Department of Revenue to defray the  
46 cost of collection, shall be paid to the governing authorities on  
47 or before the fifteenth day of the month following the month in  
48 which collected.

49 (5) The proceeds of the tax shall not be considered by the  
50 Town of Oakland as general fund revenues but shall be dedicated to  
51 and expended solely for the purposes specified in this section.

52 **SECTION 3.** Before any tax authorized under this act may be  
53 imposed, the governing authorities shall adopt a resolution  
54 declaring their intention to levy the tax, setting forth the  
55 amount of the tax to be imposed, the date upon which the tax shall  
56 become effective and calling for an election to be held on the  
57 question, and the date of the election shall be fixed in the  
58 resolution. Notice of such intention and the election shall be  
59 published once each week for at least three (3) consecutive weeks  
60 in a newspaper published or having a general circulation in the  
61 Town of Oakland, with the first publication of the notice to be  
62 made not less than twenty-one (21) days before the date fixed in  
63 the resolution for the election and the last publication to be  
64 made not more than seven (7) days before the election. At the  
65 election, all qualified electors of the Town of Oakland may vote,  
66 and the ballots used in the election shall have printed thereon a  
67 brief statement of the amount and purposes of the proposed tax  
68 levy and the words "FOR THE TAX" and, on a separate line, "AGAINST



69 THE TAX" and the voters shall vote by placing a cross (X) or check  
70 (✓) opposite their choice on the proposition. When the results  
71 of the election shall have been canvassed and certified, the town  
72 may levy the tax if sixty percent (60%) of the qualified electors  
73 who vote in the election vote in favor of the tax. At least  
74 thirty (30) days before the effective date of the tax provided in  
75 this section, the governing authorities shall furnish to the  
76 Department of Revenue a certified copy of the resolution  
77 evidencing the tax.

78 **SECTION 4.** Accounting for receipts and expenditures of the  
79 revenue from the tax shall be made separately from the accounting  
80 of receipts and expenditures of the general fund and any other  
81 funds of the town. The records reflecting the receipts and  
82 expenditures of these funds prescribed in this act shall be  
83 audited annually by an independent certified accountant, and the  
84 accountant shall make a written report of his or her audit to the  
85 governing authorities. The audit shall be made and completed as  
86 soon as practicable after the close of the fiscal year, and  
87 expenses of the audit shall be paid from the funds derived  
88 pursuant to this act.

89 **SECTION 5.** This act shall be repealed from and after July 1,  
90 2026.

91 **SECTION 6.** This act shall take effect and be in force from  
92 and after its passage.

