

By: Representatives Bell (65th), Yates

To: Local and Private  
Legislation

HOUSE BILL NO. 1637

1 AN ACT TO AMEND SECTION 31-31-11, MISSISSIPPI CODE OF 1972,  
2 TO INCREASE FROM SEVENTY-FIVE CENTS TO TWO DOLLARS THE OCCUPANCY  
3 TAX THAT IS LEVIED UPON HOTEL AND MOTEL ROOMS WITHIN THE CITY OF  
4 JACKSON FOR THE PURPOSE OF FUNDING THE MISSISSIPPI  
5 TELECOMMUNICATION CONFERENCE AND TRAINING FACILITY RESERVE FUND;  
6 AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 31-31-11, Mississippi Code of 1972, is  
9 amended as follows:

10 31-31-11. (1) For the purpose of providing funds for the  
11 payment of a certain portion of the debt service on any bonds  
12 issued pursuant to this chapter and for the purpose of providing  
13 funds for the maintenance of the facility and renovations,  
14 improvements and additions to the facility, there is hereby  
15 levied, assessed and shall be collected from every person engaging  
16 in or doing business in the City of Jackson, Mississippi, as  
17 specified herein, a tax which may be cited as an "occupancy tax,"  
18 which shall be in addition to all other taxes now imposed. Such  
19 tax shall be upon each hotel and motel located within the City of



20 Jackson in the amount of \* \* \* Two Dollars (\$2.00) per day for  
21 each occupied room.

22 (2) Persons liable for the tax imposed herein shall add the  
23 amount of tax to the price of rooms, and in addition thereto shall  
24 collect, insofar as practicable, the amount of the tax due by him  
25 from the person receiving the services or goods at the time of  
26 payment therefor.

27 (3) Such tax shall be collected by and paid to the \* \* \*  
28 Department of Revenue on a form prescribed by the \* \* \* Department  
29 of Revenue, in the same manner that state sales taxes are  
30 collected and paid; and the full enforcement provisions and all  
31 other provisions of Chapter 65, Title 27, Mississippi Code of  
32 1972, shall apply as necessary to the implementation and  
33 administration of this chapter.

34 (4) The proceeds of such tax shall be deposited by the \* \* \*  
35 Department of Revenue into the reserve fund created pursuant to  
36 subsection (5) of this section on or before the fifteenth day of  
37 the month following the month in which collected by the \* \* \*  
38 Department of Revenue.

39 (5) There is hereby created in the State Treasury a special  
40 fund to be called the "Mississippi Telecommunication Conference  
41 and Training Facility Reserve Fund." Money in the fund at the end  
42 of a fiscal year shall not lapse into the general fund and  
43 interest earned on any amount deposited into the fund shall be  
44 credited to the special fund. Money in the fund shall be used to



45 pay a portion of the debt service of the bonds issued pursuant to  
46 this chapter as specified in subsection (6) of this section and to  
47 provide funds for the maintenance and operation of the facility,  
48 including, but not limited to, the director and all other  
49 personnel for operational purposes. Provided, however, that not  
50 more than Twenty-five Thousand Dollars (\$25,000.00) shall be  
51 available from the special fund to defray the costs of operation  
52 of the facility from and after passage of this act through June  
53 30, 2005.

54 (6) The amount of the debt service that shall be paid  
55 annually from the reserve fund shall be the amount of the debt  
56 service on bonds attributable to forty percent (40%) of the cost  
57 of constructing the facility and the amount of the debt service on  
58 bonds attributable to all land acquisition costs. Amounts  
59 remaining in the fund in any fiscal year after the payments  
60 required by this subsection for debt service, may be used by the  
61 commission to provide funds for the maintenance of the facility  
62 and renovations, improvements and additions to the facility.

63 (7) Before the taxes authorized by this chapter shall be  
64 imposed, the municipal governing authorities of the City of  
65 Jackson shall adopt a resolution declaring its intention to levy  
66 the tax, setting forth the amount of such tax and establishing the  
67 date on which this tax initially shall be levied and collected.  
68 This date shall be not less than the first day of the second month  
69 from the date of adoption of the resolution.



70           The resolution shall be published in a local newspaper at  
71 least twice during the period from the adoption of the resolution  
72 to the effective date of the taxation prescribed in this section,  
73 with the last publication being made no later than ten (10) days  
74 prior to the effective date of such taxation.

75           (8) The tax imposed pursuant to this section shall remain in  
76 force and effect until the City of Jackson shall by resolution  
77 rescind the tax; provided, however, that the tax imposed pursuant  
78 to this section shall not be rescinded if any bonds issued  
79 pursuant to this chapter remain outstanding.

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

