

By: Senator(s) Parker, Blackwell

To: Local and Private

SENATE BILL NO. 2999

1 AN ACT TO AMEND CHAPTER 922, LOCAL AND PRIVATE LAWS OF 2013,
2 AS AMENDED BY CHAPTER 905, LOCAL AND PRIVATE LAWS OF 2018, TO
3 EXTEND UNTIL JULY 1, 2026, THE REPEAL DATE ON THE LAW THAT
4 AUTHORIZES THE GOVERNING AUTHORITIES OF THE CITY OF HORN LAKE,
5 MISSISSIPPI, TO LEVY A TAX UPON HOTEL AND MOTEL ROOM RENTALS,
6 WHICH SHALL BE USED TO PROMOTE THE CITY'S TOURISM AND ECONOMIC
7 DEVELOPMENT; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Chapter 922, Local and Private Laws of 2013, as
10 amended by Chapter 905, Local and Private Laws of 2018, is amended
11 as follows:

12 Section 1. As used in this act, the following terms shall
13 have meanings ascribed in this section unless otherwise clearly
14 indicated by the context in which they are used:

15 (a) "City" means the City of Horn Lake, Mississippi.

16 (b) "Governing authorities" means the governing
17 authorities of the City of Horn Lake, Mississippi.

18 (c) "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 and which are known in the trade as such. The term "hotel"
22 or "motel" does not include any hospital, convalescent or nursing
23 home or sanitarium, or any hotel-like facility operated by or in
24 connection with a hospital or medical clinic providing rooms
25 exclusively for patients and their families.

26 Section 2. (1) For the purpose of providing funds to
27 promote the attributes of the city, and to promote the city's
28 tourism and economic development, the governing authorities, in
29 their discretion, are authorized to levy and collect from every
30 person, firm or corporation operating a hotel or motel in the city
31 a tax, which shall be in addition to all other taxes and
32 assessments imposed and which shall not exceed Two Dollars (\$2.00)
33 per room rental upon each overnight room rental in all such hotels
34 or motels in the city, excluding charges for food, telephone,
35 laundry, beverages and similar charges. The tax shall not be
36 levied upon or collected on room rentals for day meetings where
37 the room does not serve as overnight sleeping accommodations.

38 (2) Persons, firms or corporations liable for the tax
39 imposed under subsection (1) of this section shall add the amount
40 of the tax to the sales price and shall collect, insofar as is
41 practicable, the amount of the tax due by him from the person
42 receiving the services or product at the time of payment therefor.

43 Section 3. Before any tax authorized under this act may be
44 imposed, the governing authorities shall adopt a resolution
45 declaring its intention to levy the tax, setting forth the amount



46 of the tax to be imposed, the date upon which the tax shall become
47 effective and calling for an election to be held on the question.
48 The date of the election shall be fixed in the resolution. Notice
49 of the intention and the election shall be published once each
50 week for at least three (3) consecutive weeks in a newspaper
51 published or having a general circulation in the city, with the
52 first publication of the notice to be made not less than
53 twenty-one (21) days before the date fixed in the resolution for
54 the election and the last publication to be made not more than
55 seven (7) days before the election. At the election, all
56 qualified electors of the city, may vote, and the ballots used in
57 the election shall have printed thereon a brief statement of the
58 amount and purposes of the proposed tax levy and the words "FOR
59 THE TAX" and, on a separate line, "AGAINST THE TAX" and the voters
60 shall vote by placing a cross (X) or check (✓) opposite their
61 choice on the proposition. When the results of the election shall
62 have been canvassed and certified, the city may levy the tax if
63 sixty percent (60%) of the qualified electors who vote in the
64 election vote in favor of the tax. At least thirty (30) days
65 before the effective date of the tax, the governing authorities
66 shall furnish to the Department of Revenue a certified copy of the
67 resolution evidencing the tax.

68 Section 4. (1) On or before the fifteenth day of the month
69 preceding the date on which the city will begin to levy the tax
70 authorized under Section 2 of this act, the governing authorities



71 shall give written notification to the Commissioner of Revenue of
72 the date on which the tax will become effective.

73 (2) The tax must be collected by and paid to the Department
74 of Revenue in the same manner that state sales taxes are computed,
75 collected and paid, and the full enforcement provisions and all
76 other provisions of Chapter 65, Title 27, Mississippi Code of
77 1972, will apply as necessary for the implementation of this act.

78 (3) Except for any amount retained by the Department of
79 Revenue under Section 27-3-58, Mississippi Code of 1972, the
80 revenue from the special tax collected under this act must be paid
81 to the city on or before the fifteenth day of the month following
82 the month in which collected.

83 (4) Accounting for receipts and expenditures of the revenue
84 from the tax shall be made separately from the accounting of
85 receipts and expenditures of the general fund and any other funds
86 of the city. The records reflecting the receipts and expenditures
87 of the revenue from the tax shall be audited annually by an
88 independent certified public accountant, and the accountant shall
89 make a written report of his audit to the governing authorities.
90 The audit shall be made and completed as soon as practicable after
91 the close of the fiscal year, and expenses of the audit shall be
92 paid from the funds derived pursuant to this act.

93 (5) The proceeds of the tax may not be considered by the
94 city as general fund revenues but must be placed into a special
95 fund apart from the city general fund and any other funds and



96 expended by the city strictly for the purposes prescribed under
97 Section 2 of this act.

98 Section 5. Collections of revenue made pursuant to Chapter
99 1015, Local and Private Laws of 2004, as amended by Chapter 922,
100 Local and Private Laws of 2008, from and after July 1, 2011, and
101 until the effective date of this act, are hereby ratified and
102 confirmed, and the expenditures that may have been made by the
103 city of such revenue that was paid to the city is hereby ratified
104 and confirmed. Any of such revenue paid to the city and held in
105 escrow by the city may be expended by the city for the purposes
106 authorized in Chapter 1015, Local and Private Laws of 2004, as
107 amended by Chapter 922, Local and Private Laws of 2008, from and
108 after July 1, 2011.

109 Section 6. Before the tax authorized by this act may be
110 continued, as authorized under this House Bill No. 1472, 2018
111 Regular Session, the governing authorities shall adopt a
112 resolution declaring their intention to levy the tax, setting
113 forth the amount of such tax and establishing the date on which
114 the tax initially shall be levied and collected. Notice of the
115 proposed tax shall be published once each week for at least three
116 (3) consecutive weeks in a newspaper having a general circulation
117 in the City of Horn Lake. The first publication of the notice
118 shall be made not less than twenty-one (21) days before the date
119 fixed in the resolution on which the tax initially is to be levied
120 and collected, and the last publication of the notice shall be



121 made not more than seven (7) days before such date. If, within
122 the time of giving notice, twenty percent (20%) or one thousand
123 five hundred (1,500), whichever is less, of the qualified electors
124 of the City of Horn Lake, file a written petition against the levy
125 of such tax, then the tax shall not be levied unless authorized by
126 a sixty percent (60%) majority of the qualified electors of the
127 City of Horn Lake, voting at an election to be called and held for
128 that purpose. At least thirty (30) days before the effective date
129 of the tax, the governing authorities shall furnish to the
130 Department of Revenue a certified copy of the resolution
131 evidencing such tax.

132 Section 7. Collections of revenue made pursuant to this
133 chapter from and after July 1, 2017, and until the effective date
134 of House Bill No. 1472, 2018 Regular Session, are hereby ratified
135 and confirmed, and the expenditures that may have been made by the
136 City of Horn Lake of such revenue that was paid to the city are
137 hereby ratified and confirmed. Any of such revenue paid to the
138 City of Horn Lake and held in escrow by the city may be expended
139 by the city for the purposes authorized in this chapter.

140 Section 8. This act shall be repealed from and after July
141 1, * * * 2026.

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

