

By: Senator(s) Moran

To: Local and Private;  
Finance

SENATE BILL NO. 3001  
(As Passed the Senate)

1 AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF  
2 BAY SAINT LOUIS, MISSISSIPPI, TO LEVY A TAX UPON THE GROSS SALES  
3 OF HOTELS AND MOTELS DERIVED FROM ROOM RENTALS FOR THE PURPOSE OF  
4 PROVIDING FUNDS FOR THE PROMOTION OF TOURISM AND PARKS AND  
5 RECREATION; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** As used in this act:

8 (a) "Governing authorities" means the Mayor and Board  
9 of Aldermen of the City of Bay Saint Louis, Mississippi.

10 (b) "City" means the City of Bay Saint Louis,  
11 Mississippi.

12 (c) "Hotel" or "motel" means any establishment engaged  
13 in the business of furnishing or providing rooms intended or  
14 designed for dwelling, lodging or sleeping purposes to transient  
15 guests. The term "hotel" or "motel" does not include any  
16 hospital, convalescent or nursing home or sanitarium, or any  
17 hotel-like facility operated by or in connection with a hospital  
18 or medical clinic providing rooms exclusively for patients and  
19 their families.



20           **SECTION 2.** (1) For the purpose of providing funds to  
21 promote tourism and parks and recreation, the governing  
22 authorities are authorized, in their discretion, to levy and  
23 collect from the following persons a tax, which shall be in  
24 addition to all of the taxes and assessments imposed. The tax  
25 shall be imposed on every person, firm or corporation operating a  
26 hotel or motel in the city, at a rate not to exceed three percent  
27 (3%) of the gross proceeds of room rentals for each such hotel or  
28 motel.

29           (2) Persons, firms, corporations or other entities liable  
30 for the tax imposed under subsection (1) of this section shall add  
31 the amount of the tax to the sales price of the food and beverages  
32 and shall collect, insofar as practicable, the amount of the tax  
33 due from the person purchasing the food or beverages at the time  
34 of payment therefor.

35           **SECTION 3.** Before any tax authorized under this act may be  
36 imposed, the governing authorities shall adopt a resolution  
37 declaring their intention to levy the tax, setting forth the  
38 amount of the tax to be imposed, the date upon which the tax shall  
39 become effective and calling for an election to be held on the  
40 question. The date of the election shall be fixed in the  
41 resolution. Notice of the intention and the election shall be  
42 published once each week for at least three (3) consecutive weeks  
43 in a newspaper published or having a general circulation in the  
44 city, with the first publication of the notice to be made not less



45 than twenty-one (21) days before the date fixed in the resolution  
46 for the election and the last publication to be made not more than  
47 seven (7) days before the election. At the election, all  
48 qualified electors of the city may vote, and the ballots used in  
49 the election shall have printed thereon a brief statement of the  
50 amount and purposes of the proposed tax levy and the words "FOR  
51 THE TAX" and, on a separate line, "AGAINST THE TAX" and the voters  
52 shall vote by placing a cross (X) or check (✓) opposite their  
53 choice on the proposition. When the results of the election shall  
54 have been canvassed and certified, the city may levy the tax if  
55 sixty percent (60%) of the qualified electors who vote in the  
56 election vote in favor of the tax. At least thirty (30) days  
57 before the effective date of the tax, the governing authorities  
58 shall furnish to the Department of Revenue a certified copy of the  
59 resolution evidencing the tax.

60       **SECTION 4.** (1) On or before the fifteenth day of the month  
61 preceding the date on which the city will begin to levy the tax  
62 authorized under Section 2 of this act, the governing authorities  
63 shall give written notification to the Commissioner of Revenue of  
64 the date on which the tax will become effective.

65       (2) The tax must be collected by and paid to the Department  
66 of Revenue in the same manner that state sales taxes are computed,  
67 collected and paid, and the full enforcement provisions and all  
68 other provisions of Title 27, Chapter 65, Mississippi Code of  
69 1972, will apply as necessary for the implementation of this act.



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

75 (4) Accounting for receipts and expenditures of the revenue  
76 from the tax shall be made separately from the accounting of  
77 receipts and expenditures of the general fund and any other funds  
78 of the city. The records reflecting the receipts and expenditures  
79 of the revenue from the tax shall be audited annually by an  
80 independent certified public accountant, and the accountant shall  
81 make a written report of his audit to the board of supervisors.  
82 The audit shall be made and completed as soon as practicable after  
83 the close of the fiscal year, and expenses of the audit shall be  
84 paid from the funds derived pursuant to this act.

85 (5) The proceeds of the tax may not be considered by the  
86 city as general fund revenues but must be placed into a special  
87 fund apart from the city general fund and any other funds and  
88 expended by the city strictly for the purposes prescribed under  
89 Section 2 of this act.

90 **SECTION 5.** This act shall be repealed from and after July 1,  
91 2026.

92 **SECTION 6.** This act shall take effect and be in force from  
93 and after July 1, 2022, and shall stand repealed on June 30, 2022.

