

By: Representatives Yancey, Newman, Powell,
Shanks, Wallace, Weathersby

To: Local and Private
Legislation

HOUSE BILL NO. 1325

1 AN ACT TO AMEND CHAPTER 935, LOCAL AND PRIVATE LAWS OF 2016,
2 AS AMENDED BY CHAPTER 960, LOCAL AND PRIVATE LAWS OF 2018, TO
3 EXTEND THE DATE OF REPEAL FROM JULY 1, 2030, TO JULY 1, 2034, ON
4 THE PROVISION OF LAW THAT AUTHORIZES THE GOVERNING AUTHORITIES OF
5 THE CITY OF BRANDON, MISSISSIPPI, TO LEVY A TAX UPON THE GROSS
6 PROCEEDS OF ROOM RENTALS FROM HOTELS AND MOTELS WITHIN THE CITY
7 FOR THE PURPOSE OF FUNDING AN AMPHITHEATRE AND OTHER ANCILLARY
8 IMPROVEMENTS; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Chapter 935, Local and Private Laws of 2016, as
11 amended by Chapter 960, Local and Private Laws of 2018, is amended
12 as follows:

13 Section 1. As used in this act:

14 (a) "City" means the City of Brandon, Mississippi.

15 (b) "Costs" as applied to the facilities, means any and
16 all costs of financing or refinancing such facilities and, without
17 limiting the generality of the foregoing, shall include the
18 following:

19 (i) All costs of the establishment, demolition,
20 site development of new and rehabilitated buildings,
21 rehabilitation, reconstruction repair, erection, building,



22 construction, remodeling, expanding, improving, equipping and
23 furnishing of the facilities and all costs incident or related
24 thereto;

25 (ii) The cost of acquiring any property interest
26 in the facilities, including the purchase of any property interest
27 or the cost of any option to purchase;

28 (iii) The cost of architectural, engineering,
29 legal and related services; the cost of the preparation of plans,
30 specifications, studies, surveys and estimates of cost and of
31 revenue; all other expenses necessary or incident to planning,
32 providing or determining the need for or the feasibility and
33 practicability of the facilities or the acquisition of the
34 facilities;

35 (iv) The cost of financing charges, including
36 premiums or prepayment penalties, if any, and interest accrued
37 prior to the acquisition and completion or refinancing of the
38 facilities and after such acquisition and completion or
39 refinancing, and start-up costs related to new facilities; and

40 (v) Any and all costs paid or incurred in
41 connection with the financing or refinancing of the facilities,
42 including out-of-pocket expenses, the cost of financing,
43 legal, accounting, financial advisory and consulting fees,
44 expenses and disbursements; the cost of any policy of insurance;
45 the cost of printing, engraving and reproduction services; and the



46 cost of the initial or acceptance fee of any trustee or paying
47 agent.

48 (c) "Facilities" means an amphitheater and other
49 related and ancillary facilities.

50 (d) "Governing authorities" means the Mayor and Board
51 of Aldermen of the city.

52 (e) "Hotel" or "motel" means and includes a place of
53 lodging that at any one time will accommodate transient guests on
54 a daily, weekly or monthly basis and that is known to the trade as
55 such, and which is located within the city limits of the city.

56 (f) "Project" means paying the costs of the
57 acquisition, construction, reconstruction, expanding, improving,
58 furnishing, equipping and repairing of the facilities.

59 Section 2. (1) For the purpose of providing funds for the
60 acquisition, construction, reconstruction, expanding, improving,
61 furnishing, equipping and repairing of an amphitheater in the
62 city, and for the payment of any debt incurred in connection
63 therewith, there is levied and assessed and shall be collected
64 from every person engaged in operating a hotel or motel, in
65 addition to all other taxes currently being levied, assessed and
66 collected, a tax of three percent (3%) of the gross proceeds of
67 sales of room rentals of hotel and motel rooms for each such hotel
68 and motel.

69 (2) Persons liable for the tax imposed in this section shall
70 add the amount of the tax to the sales price, as applicable, and,



71 in addition, shall collect, insofar as practicable, the amount of
72 the tax due by them from the person receiving the services at the
73 time of payment for the services.

74 Section 3. (1) The tax shall be collected by and paid to
75 the Department of Revenue in the same manner that state sales
76 taxes are computed, collected and paid, and the full enforcement
77 provisions of Chapter 65, Title 27, Mississippi Code of 1972,
78 shall apply as necessary to the implementation and administration
79 of this act.

80 (2) Except for any amount retained by the Department of
81 Revenue under Section 27-3-58, Mississippi Code of 1972, the
82 proceeds of the tax shall be paid to the city on or before the
83 fifteenth day of the month following the month in which they were
84 collected.

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



95 (4) The proceeds of the tax shall not be considered by the
96 city as general fund revenues and shall be placed into a special
97 fund created separate and apart from any other fund of the city.

98 Section 4. Before any tax authorized under this act may be
99 imposed, the governing authorities shall adopt a resolution
100 declaring their intention to levy the tax, setting forth the
101 amount of the tax to be imposed, the date upon which the tax shall
102 become effective, and calling for an election to be held on the
103 question. The date of the election shall be fixed in the
104 resolution. Notice of such intention shall be published once each
105 week for at least three (3) consecutive weeks in a newspaper
106 published or having a general circulation in the city, with the
107 first publication of the notice to be made not less than
108 twenty-one (21) days before the date fixed in the resolution for
109 the election and the last publication to be made not more than
110 seven (7) days before the election. At the election, all
111 qualified electors of the city may vote, and the ballots used in
112 the election shall have printed thereon a brief statement of the
113 amount and purposes of the proposed tax levy and the words "FOR
114 THE TAX" and, on a separate line, "AGAINST THE TAX," and the
115 voters shall vote by placing a cross (X) or check (✓) opposite
116 their choice on the proposition. When the results of the election
117 shall have been canvassed and certified, the city may levy the tax
118 if sixty percent (60%) of the qualified electors who vote in the
119 election vote in favor of the tax. At least thirty (30) days



120 before the effective date of the tax provided in this section, the
121 governing authorities shall furnish to the Department of Revenue a
122 certified copy of the resolution evidencing the tax.

123 Section 5. The city is authorized to incur debt under the
124 provisions of this act or under any existing law authorizing notes
125 or other evidences of debt. The governing authorities, in their
126 discretion, may pledge the revenues derived from the tax levy
127 authorized by this act to repay any indebtedness of the city which
128 the city may be authorized to incur under the laws of the state.

129 Section 6. Subject to the provisions of this act and
130 provided that there is no indebtedness or obligations outstanding
131 pursuant to the provisions of this act, the tax levied under this
132 act may be discontinued by an action of the governing authority
133 adopting a resolution to that effect. The discontinuance of the
134 tax shall be effective beginning on the first day of the month
135 designated in the resolution and the tax levy shall not apply to
136 sales made on and after that date. A certified copy of the
137 resolution discontinuing the tax shall be delivered to the
138 Department of Revenue at least seven (7) days before the date set
139 in the resolution for the discontinuance of the tax.

140 Section 7. This act shall be repealed from and after July
141 1, * * * 2034.

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

