

By: Representatives Yancey, Stamps

To: Local and Private
Legislation

HOUSE BILL NO. 1521

1 AN ACT TO AMEND CHAPTER 946, LOCAL AND PRIVATE LAWS OF 2011,
2 AS AMENDED BY CHAPTER 922, LOCAL AND PRIVATE LAWS OF 2014, AS
3 AMENDED BY CHAPTER 941, LOCAL AND PRIVATE LAWS OF 2016, AS AMENDED
4 BY CHAPTER 935, LOCAL AND PRIVATE LAWS OF 2018, TO EXTEND THE DATE
5 OF REPEAL FROM JULY 1, 2024, TO JULY 1, 2028, ON THE LAW THAT
6 AUTHORIZES THE CITY OF BRANDON, MISSISSIPPI, TO IMPOSE A TAX UPON
7 THE SALE OF PREPARED FOOD AND BEVERAGES IN RESTAURANTS AND BARS
8 WITHIN THE CITY; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Chapter 946, Local and Private Laws of 2011, as
11 amended by Chapter 922, Local and Private Laws of 2014, as amended
12 by Chapter 941, Local and Private Laws of 2016, as amended by
13 Chapter 935, Local and Private Laws of 2018, is amended as
14 follows:

15 Section 1. Whenever used in this act, unless a different
16 meaning clearly appears in the context, the following terms shall
17 have the following meanings:

18 (a) "Bar" means any bar, tavern or lounge where
19 alcoholic beverages are sold for consumption on the premises.

20 (b) "City" means the City of Brandon, Mississippi.



21 (c) "Governing authority" means the Mayor and Board of
22 Aldermen of the City of Brandon, Mississippi.

23 (d) "Prepared food" means food prepared on the premises
24 of a restaurant or bar for retail sale.

25 (e) "Restaurant" means all places within the corporate
26 limits of the city where prepared food and beverages are sold for
27 consumption, whether such food is consumed on the premises or not.
28 The term "restaurant" does not include any: school; hospital;
29 convalescent or nursing home; restaurant-like facility operated by
30 or in connection with a school, hospital, medical clinic,
31 convalescent or nursing home providing food for students,
32 patients, visitors or their families; or convenience store or
33 service station where the sale of prepared food constitutes less
34 than fifty percent (50%) of the gross sales.

35 Section 2. The governing authority may impose upon persons
36 doing business within the municipality a tax at the rate of two
37 percent (2%) on the gross proceeds of sales of restaurants and
38 bars derived from retail sales of prepared food and beverages.
39 The proceeds of the tax shall be used to promote tourism, parks
40 and recreation. The tax shall be in addition to all other taxes
41 now imposed.

42 Section 3. Before any tax authorized under Section 2 of this
43 act may be imposed, the governing authorities must adopt a
44 resolution declaring their intention to levy the tax and setting
45 forth the amount of the tax and the date upon which the tax shall



46 become effective. The resolution also must call for a referendum
47 to be held on the question and establishing the date of the
48 referendum. Notice of the governing authority's intention must be
49 published once each week for at least three (3) consecutive weeks
50 in a newspaper published or having a general circulation in the
51 city, with the first publication of the notice to be made not less
52 than twenty-one (21) days before the date fixed in the resolution
53 for the referendum and the last publication to be made not more
54 than seven (7) days before the referendum. At the referendum, all
55 qualified electors of the city may vote. The ballots used in the
56 referendum must have printed thereon a brief statement of the
57 amount and purposes of the proposed tax levy and the words "FOR
58 THE FOOD AND BEVERAGE TAX TO FUND THE PROMOTION OF TOURISM, PARKS
59 AND RECREATION" and, on a separate line, "AGAINST THE FOOD AND
60 BEVERAGE TAX TO FUND THE PROMOTION OF TOURISM, PARKS AND
61 RECREATION." The voters shall vote by placing a cross (X) or
62 check (✓) opposite their choice on the proposition. After the
63 results of the referendum have been canvassed by the election
64 commission and certified, if at least sixty percent (60%) of the
65 qualified electors who voted in the election voted in favor of the
66 tax, the city may levy the tax beginning on the first day of the
67 second month following the referendum. Public funds may not be
68 used for the purpose of promoting the adoption of the referendum,
69 and employees of the city, other than elected public officials,
70 may not promote the referendum during business hours.



71 Section 4. (1) On or before the fifteenth day of the month
72 preceding the date on which the city will begin to levy the tax
73 authorized under Section 2 of this act, the governing authorities
74 shall give written notification to the Chairman of the Department
75 of Revenue of the date on which the tax will become effective.

76 (2) The tax must be collected by and paid to the Department
77 of Revenue in the same manner that state sales taxes are computed,
78 collected and paid, and the full enforcement provisions and all
79 other provisions of Chapter 65, Title 27, Mississippi Code of
80 1972, will apply as necessary for the implementation of this act.

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

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

91 Section 5. The tax levied under Section 2 of this act may be
92 discontinued by an action of the governing authority adopting a
93 resolution to that effect. The resolution shall be effective
94 beginning on the first day of the month designated in the
95 resolution and the tax levy shall not apply to sales made on and



96 after that date. A certified copy of the resolution shall be
97 furnished to the Department of Revenue at least seven (7) days
98 before its effective date.

99 Section 6. Accounting for receipts and expenditures of the
100 funds herein described shall be made separately from the
101 accounting of receipts and expenditures of the general fund and
102 any other funds of the City of Brandon. The records reflecting
103 the receipts and expenditures of the funds prescribed in this act
104 shall be audited annually by an independent certified public
105 accountant, and the accountant shall make a written report of his
106 audit to the governing authorities. The audit shall be made and
107 completed as soon as practicable after the close of the fiscal
108 year, and expenses of the audit shall be paid from the funds
109 derived in accordance with this act.

110 Section 7. The provisions of this act shall be repealed from
111 and after July 1, * * * 2028.

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

