

By: Representatives Karriem, McLean, Boyd  
(37th)

To: Local and Private  
Legislation

HOUSE BILL NO. 1581

1 AN ACT TO AMEND CHAPTER 901, LOCAL AND PRIVATE LAWS OF 2019  
2 TO EXTEND THE DATE OF REPEAL FROM JULY 1, 2023, TO JULY 1, 2033,  
3 ON THE PROVISIONS OF LAW THAT AUTHORIZES THE GOVERNING AUTHORITY  
4 OF THE CITY OF COLUMBUS, MISSISSIPPI, TO LEVY A TAX ON RETAIL  
5 SALES OF BEER, ALCOHOLIC BEVERAGES AND PREPARED FOOD SOLD BY  
6 RESTAURANTS WITHIN THE CITY; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Chapter 901, Local and Private Laws of 2019, is  
9 amended as follows:

10 Section 1. Whenever used in this act, unless a different  
11 meaning clearly appears in the context, the following terms shall  
12 have the following meanings:

13 (a) "City" means the City of Columbus, Mississippi.

14 (b) "County" means Lowndes County, Mississippi.

15 (c) "Bureau" means the Columbus Lowndes Convention and  
16 Visitor's Bureau.

17 (d) "Governing authority of the city" means the Mayor  
18 and City Council of the City of Columbus, Mississippi.

19 (e) "Prepared food" means food prepared on the premises  
20 of a restaurant.



21 (f) "Restaurant" means any place located within the  
22 municipal boundaries of the city where prepared food is sold  
23 whether for consumption upon the premises or not and which has  
24 annual sales in excess of One Hundred Thousand Dollars  
25 (\$100,000.00).

26 Section 2. (1) The governing authority of the city is  
27 hereby authorized to impose upon persons doing business within the  
28 municipal boundaries of the city a tax at the rate of two percent  
29 (2%) on the gross receipts of restaurants derived from retail  
30 sales of prepared food, beer and alcoholic beverages and on the  
31 gross proceeds of sales of other businesses derived from retail  
32 sales of beer and alcoholic beverages, excluding sales of  
33 alcoholic beverages upon premises covered by a package retailer's  
34 permit and sales of beer not for consumption on the premises. The  
35 governing authority of the city shall distribute the avails of the  
36 tax in the manner provided in this subsection (1). The proceeds  
37 of the tax shall be distributed as follows:

38 (a) Four Hundred Thousand Dollars (\$400,000.00) to the  
39 city, which amount shall be utilized thereby to fund (i) parks and  
40 recreational activities and programming within the city, (ii)  
41 parks and recreational improvements, including maintenance and  
42 repairs thereof, within the city, (iii) tourism, entertainment and  
43 special events within the city and (iv) overhead costs associated  
44 with any of the foregoing;



45 (b) Three Hundred Thousand Dollars (\$300,000.00) to the  
46 county, which amount shall be utilized thereby to fund (i) parks  
47 and recreational activities and programming within the county,  
48 (ii) parks and recreational improvements, including maintenance  
49 and repairs thereof, within the county, (iii) tourism,  
50 entertainment and special events within the county and (iv)  
51 overhead costs associated with any of the foregoing;

52 (c) Two Hundred Fifty Thousand Dollars (\$250,000.00) to  
53 the Golden Triangle Development LINK, which amount shall be  
54 utilized thereby to fund the promotion of community and economic  
55 development in the city and the county, and overhead costs  
56 associated therewith; and

57 (d) Any and all of the remaining balance proceeds of  
58 such tax shall be distributed to the bureau, which amount shall be  
59 utilized thereby in the manner authorized by applicable state  
60 laws;

61 (2) Before the tax authorized by this act may be imposed,  
62 the governing authority of the city shall adopt a resolution  
63 declaring its intention to levy the tax and establishing the  
64 amount of the tax levy and the date on which this tax initially  
65 shall be levied and collected. This date shall be the first day  
66 of a month. Notice of the proposed tax levy shall be published  
67 once each week for at least three (3) consecutive weeks in a  
68 newspaper published or having a general circulation in the city.  
69 The first publication of such notice shall be made not less than



70 twenty-one (21) days prior to the date fixed in the resolution at  
71 which the governing authority of the city propose to levy such tax  
72 and the last publication shall be made not more than seven (7)  
73 days prior to such date. If, within the time of giving notice,  
74 twenty percent (20%) or two thousand (2000), whichever is less, of  
75 the qualified electors of the city shall file a written petition  
76 against the levy of such tax then such tax shall not be levied  
77 unless authorized by a majority of the qualified electors of such  
78 city voting at an election to be called and held for that purpose.  
79 Prior to the effective date of the tax levy approved as herein  
80 provided, the governing authority of the city shall furnish to the  
81 Department of Revenue a certified copy of the resolution  
82 evidencing such tax levy.

83 (3) Persons, firms or corporations liable for the tax  
84 imposed herein shall add the amount of tax to the sales price of  
85 goods described in subsection (1) of this section and, in addition  
86 thereto, shall collect, insofar as practicable, the amount of the  
87 tax due by them from the person receiving the goods at the time of  
88 payment therefor.

89 (4) The tax shall be collected by and paid to the Department  
90 of Revenue on a form prescribed thereby, in the same manner that  
91 state sales taxes are computed, collected and paid; and the full  
92 enforcement provisions and all other provisions of Chapter 65,  
93 Title 27, Mississippi Code of 1972, shall apply as necessary to  
94 the implementation and administration of this act.



95           (5) The proceeds of the tax, less three percent (3%) to be  
96 retained by the Department of Revenue to defray the costs of  
97 collections, shall be paid to the governing authority of the city,  
98 to be placed into a special fund hereby created separate and apart  
99 from any other city fund, on or before the fifteenth day of the  
100 month following the month in which collected.

101           Section 3. \* \* \* This act shall be repealed \* \* \* from and  
102 after July 1, \* \* \* 2033.

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

