

By: Representatives Hines, Bailey, Stamps

To: Local and Private
Legislation

HOUSE BILL NO. 1790

1 AN ACT TO REENACT AND AMEND CHAPTER 951, LOCAL AND PRIVATE
 2 LAWS OF 2011, AS AMENDED BY CHAPTER 925, LOCAL AND PRIVATE LAWS OF
 3 2015, AS AMENDED BY CHAPTER 912, LOCAL AND PRIVATE LAWS OF 2017,
 4 TO EXTEND UNTIL JULY 1, 2027, THE REPEAL DATE ON THE LAW THAT
 5 AUTHORIZES THE BOARD OF SUPERVISORS OF WASHINGTON COUNTY,
 6 MISSISSIPPI, TO IMPOSE A TAX ON THE GROSS PROCEEDS DERIVED FROM
 7 HOTEL AND MOTEL ROOM RENTALS WITHIN THE COUNTY TO ESTABLISH A
 8 SPORTS COMPLEX FOR YOUTH WITHIN THE COUNTY; AND FOR RELATED
 9 PURPOSES.

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

11 **SECTION 1.** Chapter 951, Local and Private Laws of 2011, as
 12 amended by Chapter 925, Local and Private Laws of 2015, as amended
 13 by Chapter 912, Local and Private Laws of 2017, is reenacted and
 14 amended as follows:

15 Section 1. As used in this act, the following words shall
 16 have the meanings ascribed to them in this section unless
 17 otherwise clearly indicated by the context in which they are used:

18 (a) "Hotel" or "motel" means any establishment engaged
 19 in the business of furnishing or providing rooms intended or
 20 designed for lodging or sleeping purposes for transient guests,
 21 which establishment consists of five (5) or more guest rooms and



22 does not encompass any hospital, convalescent or nursing home, or
23 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 (b) "Board" means the Board of Supervisors of
27 Washington County, Mississippi.

28 (c) "County" means Washington County, Mississippi.

29 Section 2. (1) For the purpose of providing funds to help
30 establish a sports complex for youth in the county, the board, in
31 its discretion, may levy, assess and collect from every person,
32 firm and corporation operating a hotel or motel in the county, a
33 tax which shall be in addition to all other taxes and assessments
34 imposed by the county, as provided in this act.

35 (2) The tax shall be an amount not to exceed two percent
36 (2%) of the gross proceeds derived from hotel and motel room
37 rentals in the county, excluding charges for telephone, laundry
38 and similar services. The tax shall not be levied upon or
39 collected from gross proceeds of nontaxable rooms, room rentals
40 for day meetings that do not serve as overnight sleeping
41 accommodations or room rentals to residential guests of a hotel or
42 motel.

43 (3) Persons liable for the tax imposed pursuant to this act
44 shall add the amount of tax to the gross proceeds from room
45 rentals and shall collect, insofar as practicable, the amount of



46 the tax due by him from the person receiving the services at the
47 time of payment for the services.

48 (4) The tax shall be collected by and paid to the Department
49 of Revenue on a form prescribed by the Department of Revenue, in
50 the same manner that state sales taxes are computed, collected and
51 paid; and the full enforcement provisions and all other provisions
52 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
53 necessary to the implementation and administration of this act.

54 (5) The proceeds of the tax, less three percent (3%) to be
55 retained by the Department of Revenue to defray the costs of
56 collection, shall be paid to the county on or before the fifteenth
57 day of the month following the month in which they were collected.

58 (6) The proceeds of the tax shall not be considered by the
59 county as general fund revenues but shall be placed into a special
60 fund and may be expended solely for the purpose of promoting
61 economic development in the county.

62 Section 3. Before any tax authorized under this act may be
63 imposed, the board shall adopt a resolution declaring its
64 intention to levy the tax, setting forth the amount of the tax to
65 be imposed, the date upon which the tax shall become effective and
66 calling for an election to be held on the question. The date of
67 the election shall be fixed in the resolution. Notice of such
68 intention shall be published once each week for at least three (3)
69 consecutive weeks in a newspaper published or having a general
70 circulation in the county, with the first publication of the



71 notice to be made not less than twenty-one (21) days before the
72 date fixed in the resolution for the election and the last
73 publication to be made not more than seven (7) days before the
74 election. At the election, all qualified electors of the county
75 may vote, and the ballots used in the election shall have printed
76 thereon a brief statement of the amount and purposes of the
77 proposed tax levy and the words "FOR THE TAX" and, on a separate
78 line, "AGAINST THE TAX" and the voters shall vote by placing a
79 cross (X) or check (✓) opposite their choice on the proposition.
80 When the results of the election shall have been canvassed and
81 certified, the county may levy the tax if sixty percent (60%) of
82 the qualified electors who vote in the election vote in favor of
83 the tax. At least thirty (30) days before the effective date of
84 the tax provided in this section, the board shall furnish to the
85 Department of Revenue a certified copy of the resolution
86 evidencing the tax.

87 Section 4. Before the expenditure of the proceeds of the tax
88 authorized by this act, a budget reflecting the anticipated
89 receipts and expenditures shall be approved by the board. The
90 first budget of receipts and expenditures shall cover the period
91 beginning with the effective date of the tax and ending with the
92 end of the county's fiscal year, and thereafter, the budget shall
93 be on the same fiscal basis as the budget of the county.

94 Section 5. Accounting for receipts and expenditures of the
95 funds derived from the proceeds of the tax authorized by this act



96 shall be made separately from the accounting of receipts and
97 expenditures of the general fund and any other funds of the
98 county. The records reflecting the receipts and expenditures of
99 these funds shall be audited annually by an independent certified
100 public accountant and the audit shall be included in the General
101 Purpose Statement of the county. The audit shall be made and
102 completed as soon as practicable after the close of the county's
103 fiscal year, and copies of the report of the audit shall be filed
104 with the clerk for the board. The expenses of this audit may be
105 paid from the funds derived pursuant to Section 2 of this act.

106 Section 6. This act shall be liberally construed for the
107 purposes prescribed herein, the power granted by this act shall be
108 deemed to be full and complete authority for the imposition and
109 collection of the tax and the expenditure of the proceeds thereof
110 and shall be construed as additional, cumulative and supplemental
111 to any power granted to the county by any general or local and
112 private act of the Legislature.

113 Section 7. Collections of revenue made under this chapter
114 from and after July 1, 2022, and until the effective date of House
115 Bill No. 1790, 2023 Regular Session, are hereby ratified and
116 confirmed and the expenditures that may have been made by the
117 county of such revenue that was paid to the county are hereby
118 ratified and confirmed. Any of such revenue paid to the county
119 and held in escrow by the county may be expended by the county for
120 the purposes authorized in this chapter.



121 Section * * *8. This act shall stand repealed from and
122 after July 1, * * * 2027.

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

