

By: Representatives Hines, Bailey, Stamps

To: Local and Private
Legislation

HOUSE BILL NO. 1790
(As Passed the House)

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; TO PROHIBIT THE COUNTY
9 FROM PLACING THE SPORTS COMPLEX UNDER ANY LEASE UNTIL DEBTS
10 PERTAINING TO THE COMPLEX ARE SATISFIED; AND FOR RELATED PURPOSES.

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

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

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

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



23 does not encompass any hospital, convalescent or nursing home, or
24 sanitarium, or any hotel-like facility operated by or in
25 connection with a hospital or medical clinic providing rooms
26 exclusively for patients and their families.

27 (b) "Board" means the Board of Supervisors of
28 Washington County, Mississippi.

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

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

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

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



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

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

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

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

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



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

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

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



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

107 Section 6. In no event shall the county place the sports
108 complex, authorized under Section 2 of this act, under a lease or
109 under any other third-party management contract until all debts,
110 loans or notes incurred concerning such complex are paid in full.

111 Section 7. This act shall be liberally construed for the
112 purposes prescribed herein, the power granted by this act shall be
113 deemed to be full and complete authority for the imposition and
114 collection of the tax and the expenditure of the proceeds thereof
115 and shall be construed as additional, cumulative and supplemental
116 to any power granted to the county by any general or local and
117 private act of the Legislature.

118 Section 8. Collections of revenue made under this chapter
119 from and after July 1, 2022, and until the effective date of House
120 Bill No. 1790, 2023 Regular Session, are hereby ratified and
121 confirmed and the expenditures that may have been made by the



122 county of such revenue that was paid to the county are hereby
123 ratified and confirmed. Any of such revenue paid to the county
124 and held in escrow by the county may be expended by the county for
125 the purposes authorized in this chapter.

126 Section * * *9. This act shall stand repealed from and
127 after July 1, * * * 2027.

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

