

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.

