

By: Representatives Barton, McLeod

To: Local and Private
Legislation

HOUSE BILL NO. 1801

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF GEORGE
 2 COUNTY, MISSISSIPPI, TO LEVY A TAX THAT SHALL NOT EXCEED THREE
 3 PERCENT UPON THE GROSS SALES OF HOTELS AND MOTELS DERIVED FROM
 4 ROOM RENTALS AS WELL AS TO LEVY A TAX THAT SHALL NOT EXCEED ONE
 5 PERCENT UPON THE GROSS PROCEEDS OF SALES OF RESTAURANTS; TO
 6 PROVIDE THAT SUCH TAX SHALL BE USED FOR THE PURPOSE OF GENERATING
 7 REVENUE TO FUND A SPORTS FACILITY AND RECREATIONAL CAPITAL
 8 IMPROVEMENT PROJECTS; TO REQUIRE AN ELECTION BE HELD ON THE
 9 QUESTION OF WHETHER SUCH TAX MAY BE LEVIED; AND FOR RELATED
 10 PURPOSES.

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

12 **SECTION 1.** As used in this act:

13 (a) "County" means George County, Mississippi.

14 (b) "Board" means the Board of Supervisors of George
 15 County, Mississippi.

16 (c) "Hotel" or "motel" means a place of lodging within
 17 the unincorporated areas of the county that at any one time will
 18 accommodate transit guests on a daily or weekly basis and that is
 19 known to the trade as such. The terms "hotel" and "motel" does
 20 not include a place of lodging with ten (10) or less rental units.

21 (d) "Restaurant" means all places within the
 22 unincorporated areas of the county where prepared food and



23 beverages are sold for consumption, whether such food is consumed
24 on the premises or not. This includes food trucks, lunch stands,
25 cafes, cafeterias, delicatessens, drive-in restaurants, carry out
26 restaurants, caterers, concession stands, hotel and motel dining
27 rooms, convenience stores, grocery stores, restaurants and other
28 similar businesses. The term "restaurant" does not include any
29 school, hospital, medical clinic, convalescent or nursing home
30 providing food for students, patients, visitors or their families
31 or any restaurant having annual gross sales of less than Twenty-
32 five Thousand Dollars (\$25,000.00).

33 (e) "Prepared food" means food or beverages prepared by
34 a restaurant within the unincorporated areas of the county that is
35 (i) ready to consume without any further food preparation,
36 alteration or repackaging on site; (ii) prepared, provided, sold
37 or served by a restaurant using any cooking, packaging or food
38 preparation technique. Prepared food may be eaten either on or
39 off a restaurant's premises.

40 **SECTION 2.** (1) For the purpose of providing funds for a
41 sports facility and recreational capital improvements projects,
42 the board of supervisors is authorized, in its discretion, to levy
43 and collect from the following persons a tax, which shall be in
44 addition to all of the taxes and assessments imposed. The tax
45 shall be imposed on the following persons:

46 (a) A tax upon every person, firm or corporation
47 operating a motel or hotel in the unincorporated areas of the



48 county, at a rate not to exceed three percent (3%) of the gross
49 proceeds of room rentals for each such hotel or motel.

50 (b) A tax upon every person, firm or corporation
51 operating a restaurant in the unincorporated areas of the county,
52 at a rate not to exceed one percent (1%) of the gross proceeds of
53 the sales of the restaurant.

54 (2) Persons, firms or corporations liable for the levy
55 imposed under subsection (1) of this section shall add the amount
56 of the levy to the sales price of the rooms and products set out
57 in subsection (1) of this section and shall collect, insofar as is
58 practicable, the amount of the tax due by them from the person
59 receiving the services or product at the time of payment therefor.

60 (3) The tax shall be collected by and paid to the Department
61 of Revenue on a form prescribed by the Department of Revenue in
62 the manner that state sales taxes are computed, collected and
63 paid; and full enforcement provisions and all other provisions of
64 Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
65 necessary to the implementation and administration of this act.

66 (4) The proceeds of the tax, less three percent (3%) thereof
67 which shall be retained by the Department of Revenue to defray the
68 cost of collection, shall be paid to the county on or before the
69 fifteenth day of the month following the month in which collected.

70 (5) The proceeds of the tax shall not be considered by the
71 county as general fund revenues but shall be dedicated to and
72 expended solely for the purposes specified in this section.



73 **SECTION 3.** Before any tax authorized under this act may be
74 imposed, the board shall adopt a resolution declaring their
75 intention to levy the tax, setting forth the amount of the tax to
76 be imposed, the date upon which the tax shall become effective and
77 calling for an election to be held on the question. Notice of
78 such intention and the election shall be published once each week
79 for at least three (3) consecutive weeks in a newspaper published
80 or having a general circulation in the county, with the first
81 publication of the notice to be made not less than twenty-one (21)
82 days before the date fixed in the resolution for the election and
83 the last publication to be made not more than seven (7) days
84 before the election. At the election, all qualified electors of
85 the county may vote, and the ballots used in the election shall
86 have printed thereon a brief statement of the amount and purposes
87 of the proposed tax levy and the words "FOR THE TAX" and on a
88 separate line, "AGAINST THE TAX" and the voters shall vote by
89 placing a cross (X) or check (✓) opposite their choice on the
90 proposition. When the results of the election shall have been
91 canvassed and certified, the county may levy the tax if sixty
92 percent (60%) of the qualified electors who vote in the election
93 vote in favor of the tax. At least thirty (30) days before the
94 effective date of the tax provided in this section, the board of
95 supervisors shall furnish to the Department of Revenue a certified
96 copy of the resolution evidencing the tax.



97 **SECTION 4.** Accounting for receipts and expenditures of the
98 funds herein described shall be made separately from the
99 accounting of receipts and expenditures of the general fund and
100 any other funds of the county. The records reflecting the
101 receipts and expenditures of the funds prescribed in this act
102 shall be audited annually by an independent certified public
103 accountant, and the accountant shall make a written report of his
104 audit to the board of supervisors. The audit shall be made and
105 completed as soon as practicable after the close of the fiscal
106 year, and expenses of the audit shall be paid from the funds
107 derived in accordance with this act.

108 **SECTION 5.** This act shall be repealed from and after July 1,
109 2027.

110 **SECTION 6.** This act shall take effect and be in force from
111 and after its passage.

