

By: Senator(s) Blount

To: Local and Private;
Finance

SENATE BILL NO. 2152

1 AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF
2 BYRAM, MISSISSIPPI, TO IMPOSE A SPECIAL TAX UPON THE GROSS
3 PROCEEDS DERIVED FROM THE SALES OF RESTAURANTS; TO PROVIDE THAT
4 SUCH SPECIAL TAX SHALL BE IN AN AMOUNT NOT TO EXCEED 2% FOR THE
5 PURPOSE OF PROVIDING FUNDS FOR THE PROMOTION OF PARKS AND
6 RECREATION WITHIN THE CITY; TO PROVIDE FOR AN ELECTION ON WHETHER
7 SUCH TAX MAY BE LEVIED; AND FOR RELATED PURPOSES.

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

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

10 (a) "City" means the City of Byram, Mississippi.

11 (b) "Governing authorities" means the governing
12 authorities of the City of Byram, Mississippi.

13 (c) "Restaurant" means all places where prepared food
14 and beverages, including beer and alcoholic beverages, are sold
15 for consumption, whether such food is consumed on the premises or
16 not. The term "restaurant" does not include any school, hospital,
17 convalescent or nursing home, or any restaurant-like facility
18 operated by or in connection with a school, hospital, medical
19 clinic, convalescent or nursing home providing food for students,
20 patients, visitors or their families.



21 **SECTION 2.** (1) For the purpose of providing funds to
22 improve parks and recreation in the City of Byram, Mississippi,
23 the governing authorities of the City of Byram are authorized, in
24 their discretion, to levy and collect a tax from every person,
25 firm or corporation operating a restaurant in the City of Byram,
26 at a rate not to exceed two percent (2%) of the gross proceeds of
27 the sales of all prepared food and beverages, including beer and
28 alcoholic beverages, of such restaurant, which shall be in
29 addition to all of the taxes and assessments imposed.

30 (2) Such tax shall be collected by and paid to the
31 Department of Revenue on a form prescribed by the Department of
32 Revenue in the manner that state sales taxes are computed,
33 collected and paid; and full enforcement provisions and all other
34 provisions of Title 27, Chapter 65, Mississippi Code of 1972,
35 shall apply as necessary to the implementation and administration
36 of this act.

37 (3) The proceeds of such tax, less three percent (3%)
38 thereof which shall be retained by the Department of Revenue to
39 defray the cost of collection, shall be paid to the governing
40 authorities of the City of Byram, on or before the fifteenth day
41 of the month in which collected.

42 (4) The proceeds of such tax shall not be considered by the
43 City of Byram as general fund revenues but shall be dedicated to
44 and expended solely for the purposes specified in this section.



45 **SECTION 3.** Before any tax authorized under this act may be
46 imposed, the governing authorities shall adopt a resolution
47 declaring its intention to levy the tax, setting forth the amount
48 of such tax to be imposed, the date upon which such tax shall
49 become effective and calling for a referendum to be held on the
50 question. Notice of such intention shall be published once each
51 week for at least three (3) consecutive weeks in a newspaper
52 published or having a general circulation in the city, with the
53 first publication of such notice to be made not less than
54 twenty-one (21) days before the date fixed in the resolution for
55 the election and the last publication to be made not more than
56 seven (7) days before the referendum. At the referendum, all
57 qualified electors of the City of Byram may vote, and the ballots
58 used in such election shall have printed thereon a brief statement
59 of the amount and purposes of the proposed tax levy and the words
60 "FOR THE TAX" and, on a separate line, "AGAINST THE TAX," and the
61 voters shall vote by placing a cross (X) or check (✓) opposite
62 their choice on the proposition. When the results of any such
63 referendum shall have been canvassed by the city election
64 commission and certified, the city may levy the tax beginning on
65 the first day of the second month following the referendum, only
66 if at least sixty percent (60%) of the qualified electors who vote
67 in the election vote in favor of the tax. No public funds shall
68 be used for the purpose of promoting the adoption of the



69 referendum and no city employee may promote the referendum during
70 business hours.

71 **SECTION 4.** Persons, firms or corporations liable for the tax
72 imposed under this act shall add the amount of the tax to the
73 sales price and shall collect, insofar as practicable, the amount
74 of tax due from the person receiving the services or products at
75 the time of the payment therefor.

76 **SECTION 5.** Accounting for receipts and expenditures of the
77 funds described in this act must be made separately from the
78 accounting of receipts and expenditures of the general fund and
79 any other funds of the City of Byram. The records reflecting the
80 receipts and expenditures of the funds prescribed in this act
81 shall be audited annually by an independent certified public
82 accountant, and the accountant shall make a written report of his
83 audit to the governing authorities. The audit shall be made and
84 completed as soon as practicable after the close of the fiscal
85 year, and expenses of such audit shall be paid from the funds
86 derived pursuant to this act.

87 **SECTION 6.** This act shall be repealed from and after July 1,
88 2027.

89 **SECTION 7.** This act shall take effect and be in force from
90 and after its passage.

