

By: Senator(s) DeBar

To: Local and Private

SENATE BILL NO. 2520

1 AN ACT TO AMEND CHAPTER 942, LOCAL AND PRIVATE LAWS OF 2019,
 2 TO EXTEND THE REPEAL DATE FROM JULY 1, 2023, TO JULY 1, 2027, ON
 3 THE PROVISION OF LAW THAT AUTHORIZES THE GOVERNING AUTHORITIES OF
 4 THE CITY OF WAYNESBORO, MISSISSIPPI, TO IMPOSE A SPECIAL TAX UPON
 5 THE GROSS PROCEEDS DERIVED FROM THE SALES OF BARS AND RESTAURANTS
 6 AS WELL AS UPON THE GROSS PROCEEDS DERIVED FROM THE SALES OF
 7 HOTELS, MOTELS AND BED-AND-BREAKFAST ROOM RENTALS; AND FOR RELATED
 8 PURPOSES.

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

10 **SECTION 1.** Chapter 942, Local and Private Laws of 2019, is
 11 amended as follows:

12 Section 1. As used in this act:

13 (a) "City" means the City of Waynesboro, Mississippi.

14 (b) "Governing authorities" means the governing
 15 authorities of the City of Waynesboro, Mississippi.

16 (c) "Bar" means all places, required by law to possess
 17 an on-premises Alcoholic Beverage Control permit, where beer
 18 and/or alcoholic beverages are sold for consumption on the
 19 premises.

20 (d) "Hotel," "motel" or "bed-and-breakfast" means any
 21 establishment engaged in the business of furnishing or providing



22 rooms intended or designed for dwelling, lodging or sleeping
23 purposes to transient guests, where the establishment consists of
24 six (6) or more guest rooms. The term "hotel," "motel" and
25 "bed-and-breakfast" does not include any hospital, convalescent or
26 nursing home or sanitarium, or any hotel-like facility operated by
27 or in connection with a hospital or medical clinic providing rooms
28 exclusively for patients and their families.

29 (e) "Restaurant" means all places where prepared food
30 and beverages, including beer and alcoholic beverages, are sold
31 for consumption, whether such food is consumed on the premises or
32 not. The term "restaurant" does not include any school, hospital,
33 convalescent or nursing home, or any restaurant-like facility
34 operated by or in connection with a school, hospital, medical
35 clinic, convalescent or nursing home providing food for students,
36 patients, visitors or their families.

37 Section 2. (1) For the purpose of providing funds to
38 promote tourism and improve parks and recreation within the City
39 of Waynesboro, Mississippi, the governing authorities of the City
40 of Waynesboro are authorized, in their discretion, to levy and
41 collect from the following persons a tax, which shall be in
42 addition to all of the taxes and assessments imposed. The tax
43 shall be imposed on the following persons:

44 (a) A tax upon every person, firm or corporation
45 operating a bar in the City of Waynesboro, at a rate not to exceed
46 one percent (1%) of the gross proceeds of the sales of such bar;



47 (b) A tax upon every person, firm or corporation
48 operating a restaurant in the City of Waynesboro, at a rate not to
49 exceed one percent (1%) of the gross proceeds of the sales of beer
50 and alcoholic beverages sold for consumption on the premises and
51 all prepared foods of such restaurant; and

52 (c) A tax upon every person, firm or corporation
53 operating a motel, hotel, or bed-and-breakfast in the City of
54 Waynesboro, at a rate not to exceed one percent (1%) of the gross
55 proceeds derived from room rentals of all such hotels, motels or
56 bed-and-breakfasts in the city.

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

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



71 (4) The proceeds of such tax, less three percent (3%)
72 thereof which shall be retained by the Department of Revenue to
73 defray the cost of collection, shall be paid to the governing
74 authorities of the City of Waynesboro, on or before the fifteenth
75 day of the month in which collected.

76 (5) The proceeds of such tax shall not be considered by the
77 City of Waynesboro as general fund revenues but shall be dedicated
78 to and expended solely for the purposes specified in this section.

79 Section 3. Before any tax authorized under this act may be
80 imposed, the governing authorities shall adopt a resolution
81 declaring its intention to levy the tax, setting forth the amount
82 of such tax to be imposed, the date upon which such tax shall
83 become effective and calling for a referendum to be held on the
84 question. Notice of such intention shall be published once each
85 week for at least three (3) consecutive weeks in a newspaper
86 published or having a general circulation in the city, with the
87 first publication of such notice to be made not less than
88 twenty-one (21) days before the date fixed in the resolution for
89 the election and the last publication to be made not more than
90 seven (7) days before the referendum. At the referendum, all
91 qualified electors of the City of Waynesboro may vote, and the
92 ballots used in such election shall have printed thereon a brief
93 statement of the amount and purposes of the proposed tax levy and
94 the words "FOR THE TAX" and, on a separate line, "AGAINST THE
95 TAX," and the voters shall vote by placing a cross (X) or check



96 (✓) opposite their choice on the proposition. When the results
97 of any such referendum shall have been canvassed by the city
98 election commission and certified, the city may levy the tax
99 beginning on the first day of the second month following the
100 referendum, only if at least sixty percent (60%) of the qualified
101 electors who vote in the election vote in favor of the tax. No
102 public funds shall be used for the purpose of promoting the
103 adoption of the referendum and no city employee may promote the
104 referendum during business hours.

105 Section 4. Persons, firms or corporations liable for the tax
106 imposed under this act shall add the amount of the tax to the
107 sales price and shall collect, insofar as practicable, the amount
108 of tax due from the person receiving the services or products at
109 the time of the payment therefor.

110 Section 5. Accounting for receipts and expenditures of the
111 funds described in this act must be made separately from the
112 accounting of receipts and expenditures of the general fund and
113 any other funds of the City of Waynesboro. The records reflecting
114 the receipts and expenditures of the funds prescribed in this act
115 shall be audited annually by an independent certified public
116 accountant, and the accountant shall make a written report of his
117 audit to the governing authorities. The audit shall be made and
118 completed as soon as practicable after the close of the fiscal
119 year, and expenses of such audit shall be paid from the funds
120 derived pursuant to this act.



121 Section 6. This act shall be repealed from and after * * *
122 July 1, 2027.

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

