

By: Senator(s) Younger

To: Local and Private

SENATE BILL NO. 3058

1 AN ACT TO AMEND CHAPTER 901, LOCAL AND PRIVATE LAWS OF 2019,
 2 TO EXTEND THE REPEAL DATE ON THE PROVISION OF LAW AUTHORIZING THE
 3 GOVERNING AUTHORITY OF THE CITY OF COLUMBUS, MISSISSIPPI, TO LEVY
 4 A TAX ON RETAIL SALES OF BEER, ALCOHOLIC BEVERAGES AND PREPARED
 5 FOOD SOLD BY RESTAURANTS WITHIN THE CITY FOR THE PURPOSE OF
 6 FUNDING THE COLUMBUS-LOWNDES CONVENTION AND VISITOR'S BUREAU, THE
 7 PROMOTION OF COMMUNITY AND ECONOMIC DEVELOPMENT BY THE GOLDEN
 8 TRIANGLE DEVELOPMENT LINK, CITY AND COUNTY PARKS AND RECREATIONAL
 9 ACTIVITIES AND IMPROVEMENTS, AND OTHER COMMUNITY DEVELOPMENT AND
 10 TOURISM-RELATED EVENTS AND ACTIVITIES; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** Chapter 901, Local and Private Laws of 2019, is
 13 amended as follows:

14 Section 1. Whenever used in this act, unless a different
 15 meaning clearly appears in the context, the following terms shall
 16 have the following meanings:

- 17 (a) "City" means the City of Columbus, Mississippi.
- 18 (b) "County" means Lowndes County, Mississippi.
- 19 (c) "Bureau" means the Columbus Lowndes Convention and
 20 Visitor's Bureau.
- 21 (d) "Governing authority of the city" means the Mayor
 22 and City Council of the City of Columbus, Mississippi.



23 (e) "Prepared food" means food prepared on the premises
24 of a restaurant.

25 (f) "Restaurant" means any place located within the
26 municipal boundaries of the city where prepared food is sold
27 whether for consumption upon the premises or not and which has
28 annual sales in excess of One Hundred Thousand Dollars
29 (\$100,000.00).

30 Section 2. (1) The governing authority of the city is
31 hereby authorized to impose upon persons doing business within the
32 municipal boundaries of the city a tax at the rate of two percent
33 (2%) on the gross receipts of restaurants derived from retail
34 sales of prepared food, beer and alcoholic beverages and on the
35 gross proceeds of sales of other businesses derived from retail
36 sales of beer and alcoholic beverages, excluding sales of
37 alcoholic beverages upon premises covered by a package retailer's
38 permit and sales of beer not for consumption on the premises. The
39 governing authority of the city shall distribute the avails of the
40 tax in the manner provided in this subsection (1). The proceeds
41 of the tax shall be distributed as follows:

42 (a) Four Hundred Thousand Dollars (\$400,000.00) to the
43 city, which amount shall be utilized thereby to fund (i) parks and
44 recreational activities and programming within the city, (ii)
45 parks and recreational improvements, including maintenance and
46 repairs thereof, within the city, (iii) tourism, entertainment and



47 special events within the city and (iv) overhead costs associated
48 with any of the foregoing;

49 (b) Three Hundred Thousand Dollars (\$300,000.00) to the
50 county, which amount shall be utilized thereby to fund (i) parks
51 and recreational activities and programming within the county,
52 (ii) parks and recreational improvements, including maintenance
53 and repairs thereof, within the county, (iii) tourism,
54 entertainment and special events within the county and (iv)
55 overhead costs associated with any of the foregoing;

56 (c) Two Hundred Fifty Thousand Dollars (\$250,000.00) to
57 the Golden Triangle Development LINK, which amount shall be
58 utilized thereby to fund the promotion of community and economic
59 development in the city and the county, and overhead costs
60 associated therewith; and

61 (d) Any and all of the remaining balance proceeds of
62 such tax shall be distributed to the bureau, which amount shall be
63 utilized thereby in the manner authorized by applicable state
64 laws;

65 (2) Before the tax authorized by this act may be imposed,
66 the governing authority of the city shall adopt a resolution
67 declaring its intention to levy the tax and establishing the
68 amount of the tax levy and the date on which this tax initially
69 shall be levied and collected. This date shall be the first day
70 of a month. Notice of the proposed tax levy shall be published
71 once each week for at least three (3) consecutive weeks in a



72 newspaper published or having a general circulation in the city.
73 The first publication of such notice shall be made not less than
74 twenty-one (21) days prior to the date fixed in the resolution at
75 which the governing authority of the city propose to levy such tax
76 and the last publication shall be made not more than seven (7)
77 days prior to such date. If, within the time of giving notice,
78 twenty percent (20%) or two thousand (2000), whichever is less, of
79 the qualified electors of the city shall file a written petition
80 against the levy of such tax then such tax shall not be levied
81 unless authorized by a majority of the qualified electors of such
82 city voting at an election to be called and held for that purpose.
83 Prior to the effective date of the tax levy approved as herein
84 provided, the governing authority of the city shall furnish to the
85 Department of Revenue a certified copy of the resolution
86 evidencing such tax levy.

87 (3) Persons, firms or corporations liable for the tax
88 imposed herein shall add the amount of tax to the sales price of
89 goods described in subsection (1) of this section and, in addition
90 thereto, shall collect, insofar as practicable, the amount of the
91 tax due by them from the person receiving the goods at the time of
92 payment therefor.

93 (4) The tax shall be collected by and paid to the Department
94 of Revenue on a form prescribed thereby, in the same manner that
95 state sales taxes are computed, collected and paid; and the full
96 enforcement provisions and all other provisions of Chapter 65,



97 Title 27, Mississippi Code of 1972, shall apply as necessary to
98 the implementation and administration of this act.

99 (5) The proceeds of the tax, less three percent (3%) to be
100 retained by the Department of Revenue to defray the costs of
101 collections, shall be paid to the governing authority of the city,
102 to be placed into a special fund hereby created separate and apart
103 from any other city fund, on or before the fifteenth day of the
104 month following the month in which collected.

105 Section 3. The provisions of Sections 1 and 2 of this act
106 shall be repealed on July 1, * * * 2027.

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

