

By: Senator(s) Wiggins

To: Local and Private

SENATE BILL NO. 3060

1 AN ACT TO REENACT AND AMEND CHAPTER 1005, LOCAL AND PRIVATE  
 2 LAWS OF 2004, AS LAST AMENDED BY CHAPTER 939, LOCAL AND PRIVATE  
 3 LAWS OF 2019, TO EXTEND THE REPEAL DATE ON THE PROVISION OF LAW  
 4 AUTHORIZING THE GOVERNING AUTHORITIES OF THE CITY OF PASCAGOULA,  
 5 MISSISSIPPI, TO LEVY A TAX UPON THE GROSS PROCEEDS DERIVED FROM  
 6 HOTEL, MOTEL AND BED-AND-BREAKFAST ROOM RENTALS IN THE CITY; AND  
 7 FOR RELATED PURPOSES.

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

9 **SECTION 1.** Chapter 1005, Local and Private Laws of 2004, as  
 10 amended by Chapter 923, Local and Private Laws of 2008, as amended  
 11 by Chapter 915, Local and Private Laws of 2011, as amended by  
 12 Chapter 912, Local and Private Laws of 2014, as amended by Chapter  
 13 939, Local and Private Laws of 2019, is reenacted and amended as  
 14 follows:

15 Section 1. As used in this act, the following terms shall  
 16 have meanings ascribed in this section unless otherwise clearly  
 17 indicated by the context in which they are used:

18 (a) "Governing authorities" means the governing  
 19 authorities of the City of Pascagoula, Mississippi.



20 (b) "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 and which are known in the trade as  
24 such. The terms "hotel," "motel" and "bed-and-breakfast" do not  
25 include any hospital, convalescent or nursing home or sanitarium,  
26 or any hotel-like facility operated by or in connection with a  
27 hospital or medical clinic providing rooms exclusively for  
28 patients and their families.

29 Section 2. (1) For the purpose of providing funds to  
30 promote tourism, economic development and recreation, the  
31 governing authorities, in their discretion, are authorized to levy  
32 and collect from every person, firm or corporation operating a  
33 hotel, motel or bed-and-breakfast in the city, a tax which shall  
34 be in addition to all other taxes and assessments imposed, which  
35 shall not exceed three percent (3%) of the gross proceeds derived  
36 from room rentals of all such hotels, motels or bed-and-breakfasts  
37 in the city.

38 (2) Persons, firms or corporations liable for the tax  
39 imposed under subsection (1) of this section shall add the amount  
40 of the tax to the sales price and shall collect, insofar as is  
41 practicable, the amount of the tax due by him from the person  
42 receiving the services or product at the time of payment therefor.

43 (3) Such tax shall be collected by and paid to the  
44 Department of Revenue on a form prescribed by the Department of



45 Revenue in the same manner that state sales taxes are computed,  
46 collected and paid; and the full enforcement provisions and all  
47 other provisions of Chapter 65, Title 27, Mississippi Code of  
48 1972, shall apply as necessary to the implementation and  
49 administration of this act.

50 (4) The proceeds of such tax shall be paid to the governing  
51 authorities on or before the fifteenth day of the month in which  
52 collected.

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

56 Section 3. Before any tax authorized under this act may be  
57 imposed, the governing authorities shall adopt a resolution  
58 declaring their intention to levy the taxes, setting forth the  
59 amount of such tax to be imposed, the date upon which such taxes  
60 shall become effective and calling for a referendum to be held on  
61 the question. The date of the referendum shall be the date of the  
62 next municipal general election. Notice of such intention shall  
63 be published once each week for at least three (3) consecutive  
64 weeks in a newspaper published or having a general circulation in  
65 the county, with the first publication of such notice to be made  
66 not less than twenty-one (21) days before the date fixed in the  
67 resolution for the referendum and the last publication to be made  
68 not more than seven (7) days before the referendum. At the  
69 referendum, all qualified electors of the city may vote, and the



70 ballots used in such referendum shall have printed thereon a brief  
71 statement of the amount and purposes of the proposed tax levy and  
72 the words "FOR THE TAX" and, on a separate line, "AGAINST THE  
73 TAX," and the voters shall vote by placing a cross (X) or check  
74 (✓) opposite their choice on the proposition. When the results  
75 of any such referendum shall have been canvassed by the election  
76 commission and certified, the city may levy the taxes beginning on  
77 the first day of the second month following the referendum, only  
78 if at least sixty percent (60%) of the qualified electors who vote  
79 in the election vote in favor of the tax. No public funds shall  
80 be used for the purpose of promoting the adoption of the  
81 referendum and no city employee may promote the referendum during  
82 business hours. At least thirty (30) days before the effective  
83 date of the taxes, the governing authorities shall furnish to the  
84 Department of Revenue a certified copy of the resolution  
85 evidencing the taxes.

86 Section 4. Accounting for receipts and expenditures of the  
87 funds described in this act shall be made separately from the  
88 accounting of receipts and expenditures of the general fund and  
89 any other funds of the City of Pascagoula. The records reflecting  
90 the receipts and expenditures of the funds prescribed in this act  
91 shall be audited annually by an independent certified public  
92 accountant, and the accountant shall make a written report of his  
93 audit to the governing authorities. The audit shall be made and  
94 completed as soon as practicable after the close of the fiscal



95 year, and expenses of such audit shall be paid from the funds  
96 derived pursuant to this act.

97 Section 5. Collections of revenue made under this chapter  
98 from and after July 1, 2017, and until the effective date of  
99 Senate Bill No. 3074, 2019 Regular Session, are hereby ratified  
100 and confirmed, and the expenditures that may have been made by the  
101 City of Pascagoula of such revenue that was paid to the city are  
102 hereby ratified and confirmed. Any such revenue paid to the City  
103 of Pascagoula and held in escrow by the city may be expended by  
104 the city for the purposes authorized in this chapter.

105 Section 6. The provisions of this act shall be repealed from  
106 and after July 1, \* \* \* 2027.

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

