

By: Senator(s) DeBar

To: Local and Private

SENATE BILL NO. 3145

1 AN ACT TO AMEND CHAPTER 982, LOCAL AND PRIVATE LAWS OF 2007,  
 2 TO AUTHORIZE THE BOARD OF SUPERVISORS OF GEORGE COUNTY,  
 3 MISSISSIPPI, TO IMPOSE A TAX OF UP TO 3% TO BE LEVIED ON THE GROSS  
 4 PROCEEDS DERIVED FROM HOTEL AND MOTEL ROOM RENTALS WITHIN THE  
 5 COUNTY, TO IMPOSE A TAX OF UP TO 1% ON THE GROSS PROCEEDS DERIVED  
 6 FROM THE SALES OF PREPARED FOODS AND BEVERAGES AT RESTAURANTS  
 7 WITHIN THE COUNTY, AND TO EXPEND THE PROCEEDS OF SUCH TAXES TO  
 8 FUND A SPORTS FACILITY AND RECREATIONAL CAPITAL IMPROVEMENT  
 9 PROJECT IN PARTNERSHIP WITH THE CITY OF LUCEDALE UNDER TITLE 27,  
 10 CHAPTER 65; TO PROVIDE FOR AN ELECTION ON WHETHER SUCH TAXES WILL  
 11 BE LEVIED; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** Chapter 982, Local and Private Laws of 2007, is  
 14 amended as follows:

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

18 (a) "Hotel" or "motel" means any establishment engaged  
 19 in the business of furnishing or providing rooms intended or  
 20 designed for lodging or sleeping purposes for transient guests,  
 21 which establishment consists of five (5) or more guest rooms and  
 22 does not encompass any hospital, convalescent or nursing home, or



23 sanitarium, or any hotel-like facility operated by or in  
24 connection with a hospital or medical clinic providing rooms  
25 exclusively for patients and their families.

26 (b) "Board" means the Board of Supervisors of George  
27 County, Mississippi.

28 (c) "County" means George County, Mississippi.

29 (d) "Prepared food" means food prepared on the premises  
30 of a restaurant.

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

39 Section 2. (1) For the purpose of providing funds to  
40 promote economic development in the county, the board, in its  
41 discretion, may levy, assess and collect from every person, firm  
42 and corporation operating a hotel \* \* \*, motel or restaurant in  
43 the county, a tax which shall be in addition to all other taxes  
44 and assessments imposed by the county, as provided in this act.

45 (2) The tax shall be an amount not to exceed \* \* \* three  
46 percent (3%) of the gross proceeds derived from hotel and motel  
47 room rentals in the county, excluding charges for telephone,



48 laundry and similar services, and an amount not to exceed one  
49 percent (1%) of the gross proceeds derived from the sales of  
50 prepared food and beverages at restaurants in the county. The tax  
51 shall not be levied upon or collected from gross proceeds of  
52 nontaxable rooms, room rentals for day meetings that do not serve  
53 as overnight sleeping accommodations or room rentals to  
54 residential guests of a hotel or motel, nor shall the tax be  
55 levied upon or collected from gross proceeds of any school,  
56 hospital, medical clinic, convalescent or nursing home.

57 (3) Persons liable for the tax imposed pursuant to this act  
58 shall add the amount of tax to the gross proceeds from room  
59 rentals or restaurant sales and shall collect, insofar as  
60 practicable, the respective amount of the tax due by him from the  
61 person receiving the services at the time of payment for the  
62 services.

63 (4) The tax shall be collected by and paid to the State Tax  
64 Commission on a form prescribed by the State Tax Commission, in  
65 the same manner that state sales taxes are computed, collected and  
66 paid; and the full enforcement provisions and all other provisions  
67 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as  
68 necessary to the implementation and administration of this act.

69 (5) The proceeds of the tax, less three percent (3%) to be  
70 retained by the State Tax Commission to defray the costs of  
71 collection, shall be paid to the county on or before the fifteenth  
72 day of the month following the month in which they were collected.



73           (6) The proceeds of the tax shall not be considered by the  
74 county as general fund revenues but shall be placed into a special  
75 fund and may be expended solely for the purpose of \* \* \* funding  
76 the construction of a sports and recreation facility in the county  
77 in cooperation with the City of Lucedale.

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



98 the qualified electors who vote in the election vote in favor of  
99 the tax. At least thirty (30) days before the effective date of  
100 the tax provided in this section, the board shall furnish to the  
101 State Tax Commission a certified copy of the resolution evidencing  
102 the tax.

103 Section 4. Before the expenditure of the proceeds of the tax  
104 authorized by this act, a budget reflecting the anticipated  
105 receipts and expenditures shall be approved by the board. The  
106 first budget of receipts and expenditures shall cover the period  
107 beginning with the effective date of the tax and ending with the  
108 end of the county's fiscal year, and thereafter, the budget shall  
109 be on the same fiscal basis as the budget of the county.

110 Section 5. Accounting for receipts and expenditures of the  
111 funds derived from the proceeds of the tax authorized by this act  
112 shall be made separately from the accounting of receipts and  
113 expenditures of the general fund and any other funds of the  
114 county. The records reflecting the receipts and expenditures of  
115 these funds shall be audited annually by an independent certified  
116 public accountant and the audit shall be included in the General  
117 Purpose Statement of the county. The audit shall be made and  
118 completed as soon as practicable after the close of the county's  
119 fiscal year, and copies of the report of the audit shall be filed  
120 with the clerk for the board. The expenses of this audit may be  
121 paid from the funds derived pursuant to Section 2 of this act.



122           Section 6. This act shall be liberally construed for the  
123 purposes prescribed herein, the power granted by this act shall be  
124 deemed to be full and complete authority for the imposition and  
125 collection of the tax and the expenditure of the proceeds thereof  
126 and shall be construed as additional, cumulative and supplemental  
127 to any power granted to the county by any general or local and  
128 private act of the Legislature.

129           \* \* \*

130           Section \* \* \* 7. This act shall \* \* \* be repealed from and  
131 after July 1, 2027.

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

