

By: Representative Massengill

To: Local and Private  
Legislation

HOUSE BILL NO. 4113

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF MARSHALL  
 2 COUNTY, MISSISSIPPI, TO ESTABLISH THE CHICKASAW TRAIL TAX  
 3 DISTRICT; TO PROVIDE THE DESCRIPTION OF SUCH DISTRICT; TO PROVIDE  
 4 THAT A TAX MAY BE LEVIED ON THE BUSINESSES WITHIN THE DISTRICT FOR  
 5 THE PURPOSE OF PROVIDING FUNDS TO SUPPORT GROWTH AND ECONOMIC  
 6 DEVELOPMENT WITHIN THE UNINCORPORATED AREA OF NORTHWEST MARSHALL  
 7 COUNTY, MISSISSIPPI; TO REQUIRE AN ELECTION BE HELD ON THE  
 8 QUESTION OF WHETHER SUCH TAX MAY BE LEVIED WITHIN THE DISTRICT;  
 9 AND FOR RELATED PURPOSES.

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

11 **SECTION 1.** As used in this act, the following words shall  
 12 have the meanings ascribed to them in this section unless  
 13 otherwise clearly indicated by the context in which they are used:

14 (a) "Board" means the Board of Supervisors of  
 15 Washington County, Mississippi.

16 (b) "County" means Marshall County, Mississippi.

17 (c) "District" means the "Chickasaw Trail Tax  
 18 District".

19 **SECTION 2.** (1) For the purpose of providing funds to  
 20 accommodate the growing needs and to assist in the increased  
 21 demand for infrastructure construction and maintenance, fire and



22 police coverage and school growth in an unincorporated area of  
23 Northwest Marshall County, Mississippi, the board is authorized to  
24 establish the Chickasaw Trail Tax District. For the purposes of  
25 this act, the term Chickasaw Trail Tax District means the land and  
26 area more particularly described as follows:

27 Beginning at the point of intersection of the centerline of  
28 Quinn Road and the north boundary line of Marshall County,  
29 said north boundary line also being the Mississippi-Tennessee  
30 State line and said point also being in the south one-half of  
31 Section 18, Township 1 South, Range 4 West, Marshall County,  
32 Mississippi; run thence east a distance of seven (7) and a  
33 fraction section miles to the point of intersection of said  
34 north boundary line and said State line and the centerline of  
35 Coopwood Road, said point of intersection also being on the  
36 east section line of Section 17, Township 1 South, Range 3  
37 West; run thence south, leaving said north County boundary  
38 line and said State line, a distance of two (2) and a  
39 fraction section miles along the east section lines of  
40 Sections 17, 20, 29 and 32, Township 1 South, Range 3 West,  
41 to the point of intersection of the east section line of said  
42 Section 32 and the centerline of Mt. Pleasant Road; run  
43 thence northwesterly along the centerline of Mt. Pleasant  
44 Road to the point of intersection of said centerline and the  
45 north section line of Section 32, Township 1 South, Range 3  
46 West; run thence west along said north section line to the



47 northwest corner of said Section 32; run thence south a  
48 distance of one-quarter (1/4) section mile to the southeast  
49 corner of the northeast one-quarter (1/4) of the northeast  
50 one-quarter (1/4) of Section 31, Township 1 South, Range 3  
51 West; run thence west along quarter section lines through  
52 said Section 31 and Sections 36, 35, 34 and 33, Township 1  
53 South, Range 4 West, a distance of four and one-half (4 1/2)  
54 section miles to the northeast corner of the southeast  
55 one-quarter (1/4) of the northwest one-quarter (1/4) of  
56 Section 33, Township 1 South, Range 4 West; run thence south  
57 along the north-south centerline of said Section 33 to the  
58 point of intersection of said north-south section line and  
59 the centerline of Dogwood Road; run thence westerly along the  
60 centerline of Dogwood Road to the point of intersection of  
61 said centerline and the southwest corner of the southeast  
62 one-quarter (1/4) of the southwest one-quarter (1/4) of  
63 Section 32, Township 1 South, Range 4 West; run thence north  
64 along one-quarter (1/4) section lines a distance of  
65 three-quarter (3/4) section miles to the southeast corner of  
66 the northwest one-quarter (1/4) of the northwest one-quarter  
67 (1/4) of said Section 32; run thence west a distance of  
68 three-quarter (3/4) section miles along quarter section lines  
69 to the southwest corner of the northwest one-quarter (1/4) of  
70 the northeast one-quarter (1/4) of Section 31, Township 1  
71 South, Range 4 West; run thence north along the north-south



72 centerline of said Section 31 and the north-south centerline  
73 of Section 30, Township 1 South, Range 4 West to a point in  
74 the centerline of Quinn Road in the south one-half of said  
75 Section 30; run thence northerly along the centerline of  
76 Quinn Road through Sections 30, 19, and 18, Township 1 South,  
77 Range 4 West to the point of intersection of the centerline  
78 of Quinn Road and the north boundary line of Marshall County,  
79 MS, said point also being on the Mississippi-Tennessee State  
80 line and the point of beginning of this description.

81 (2) The board, in its discretion, may levy, assess and  
82 collect from every person, firm and corporation operating a  
83 business with the district, a tax which shall be in addition to  
84 all other taxes and assessments imposed by the county, as provided  
85 in this act.

86 (3) Persons liable for the tax, within the district, imposed  
87 pursuant to this act shall add the amount of tax to the gross  
88 proceeds from the product or any service received within the  
89 district and shall collect, insofar as practicable, the amount of  
90 the tax due by him from the person receiving the product or  
91 services at the time of payment for such product or services.

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



96 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as  
97 necessary to the implementation and administration of this act.

98 (5) The proceeds of the tax, less three percent (3%) to be  
99 retained by the Department of Revenue to defray the costs of  
100 collection, shall be paid to the county on or before the fifteenth  
101 day of the month following the month in which they were collected.

102 (6) The proceeds of the tax shall not be considered by the  
103 county as general fund revenues but shall be placed into a special  
104 fund and may be expended solely for the purposes set out under  
105 subsection (1) of this section.

106 **SECTION 3.** Before any tax authorized under this act may be  
107 imposed, the board shall adopt a resolution declaring its  
108 intention to levy the tax, setting forth the amount of the tax to  
109 be imposed, the date upon which the tax shall become effective and  
110 calling for an election to be held on the question. The date of  
111 the election shall be fixed in the resolution. Notice of such  
112 intention shall be published once each week for at least three (3)  
113 consecutive weeks in a newspaper published or having a general  
114 circulation in the county, with the first publication of the  
115 notice to be made not less than twenty-one (21) days before the  
116 date fixed in the resolution for the election and the last  
117 publication to be made not more than seven (7) days before the  
118 election. At the election, all qualified electors of the county  
119 may vote, and the ballots used in the election shall have printed  
120 thereon a brief statement of the amount and purposes of the



121 proposed tax levy and the words "FOR THE TAX" and, on a separate  
122 line, "AGAINST THE TAX" and the voters shall vote by placing a  
123 cross (X) or check (✓) opposite their choice on the proposition.  
124 When the results of the election shall have been canvassed and  
125 certified, the county may levy the tax if sixty percent (60%) of  
126 the qualified electors who vote in the election vote in favor of  
127 the tax. At least thirty (30) days before the effective date of  
128 the tax provided in this section, the board shall furnish to the  
129 Department of Revenue a certified copy of the resolution  
130 evidencing the tax.

131       **SECTION 4.** Before the expenditure of the proceeds of the tax  
132 authorized by this act, a budget reflecting the anticipated  
133 receipts and expenditures shall be approved by the board. The  
134 first budget of receipts and expenditures shall cover the period  
135 beginning with the effective date of the tax and ending with the  
136 end of the county's fiscal year, and thereafter, the budget shall  
137 be on the same fiscal basis as the budget of the county.

138       **SECTION 5.** Accounting for receipts and expenditures of the  
139 funds derived from the proceeds of the tax authorized by this act  
140 shall be made separately from the accounting of receipts and  
141 expenditures of the general fund and any other funds of the  
142 county. The records reflecting the receipts and expenditures of  
143 these funds shall be audited annually by an independent certified  
144 public accountant and the audit shall be included in the General  
145 Purpose Statement of the county. The audit shall be made and



146 completed as soon as practicable after the close of the county's  
147 fiscal year, and copies of the report of the audit shall be filed  
148 with the clerk for the board. The expenses of this audit may be  
149 paid from the funds derived pursuant to Section 2 of this act.

150 **SECTION 6.** This act shall stand repealed from and after July  
151 1, 2028.

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

