

By: Senator(s) Turner-Ford

To: Local and Private

SENATE BILL NO. 2139

1 AN ACT TO AMEND CHAPTER 957, LOCAL AND PRIVATE LAWS OF 2012,
 2 AS LAST AMENDED BY CHAPTER 904, LOCAL AND PRIVATE LAWS OF 2020, TO
 3 EXTEND THE DATE OF REPEAL FROM JULY 1, 2024, TO JULY 1, 2028, ON
 4 THE PROVISION OF LAW AUTHORIZING THE GOVERNING AUTHORITIES OF THE
 5 CITY OF WEST POINT, MISSISSIPPI, TO LEVY A TAX UPON THE GROSS
 6 PROCEEDS OF SALES OF HOTELS AND MOTELS DERIVED FROM ROOM RENTALS
 7 AND UPON THE GROSS PROCEEDS OF SALES OF RESTAURANTS; AND FOR
 8 RELATED PURPOSES.

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

10 **SECTION 1.** Chapter 957, Local and Private Laws of 2012, as
 11 amended by Chapter 939, Local and Private Laws of 2016, as amended
 12 by Chapter 904, Local and Private Laws of 2020, is amended as
 13 follows:

14 Section 1. As used in this act, the following terms shall
 15 have the following meanings unless a different meaning is clearly
 16 indicated by the context in which they are used:

17 (a) "Governing authorities" means the governing
 18 authorities of the City of West Point, Mississippi.

19 (b) "Hotel" or "motel" means any establishment engaged
 20 in the business of furnishing or providing rooms intended or
 21 designed for dwelling, lodging or sleeping purposes to transient



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

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

35 Section 2. (1) For the purpose of providing funds solely
36 for the purposes of promoting tourism and parks and recreation,
37 the governing authorities are authorized, in their discretion, to
38 levy and collect from the following persons a tax, which shall be
39 in addition to all of the taxes and assessments imposed. The tax
40 shall be imposed on the following persons:

41 (a) A tax upon every person, firm or corporation
42 operating a motel or hotel in the City of West Point, at a rate
43 not to exceed one percent (1%) of the gross proceeds of room
44 rentals for each such hotel or motel.

45 (b) A tax upon every person, firm or corporation
46 operating a restaurant in the City of West Point, at a rate not to



47 exceed one percent (1%) of the gross proceeds of the sales of the
48 restaurant.

49 (2) Persons, firms or corporations liable for the levy
50 imposed under subsection (1) of this section shall add the amount
51 of the levy to the sales price of the rooms and products set out
52 in subsection (1) of this section and shall collect, insofar as is
53 practicable, the amount of the tax due by them from the person
54 receiving the services or product at the time of payment therefor.

55 (3) The tax shall be collected by and paid to the Department
56 of Revenue on a form prescribed by the Department of Revenue in
57 the manner that state sales taxes are computed, collected and
58 paid; and full enforcement provisions and all other provisions of
59 Title 27, Chapter 65, Mississippi Code of 1972, shall apply as
60 necessary to the implementation and administration of this act.

61 (4) The proceeds of the tax, less three percent (3%) thereof
62 which shall be retained by the Department of Revenue to defray the
63 cost of collection, shall be paid to the Board of Directors of the
64 West Point/Clay County Community Growth Alliance on or before the
65 fifteenth day of the month following the month in which collected.

66 (5) The proceeds of the tax shall not be considered by the
67 City of West Point as general fund revenues but shall be dedicated
68 to and expended solely for the purposes specified in this section.

69 Section 3. Before any tax authorized under this act may be
70 imposed, the governing authorities shall adopt a resolution
71 declaring their intention to levy the tax, setting forth the



72 amount of the tax to be imposed, the date upon which the tax shall
73 become effective and calling for an election to be held on the
74 question. The date of the election shall be fixed in the
75 resolution. Notice of such intention and the election shall be
76 published once each week for at least three (3) consecutive weeks
77 in a newspaper published or having a general circulation in the
78 City of West Point, with the first publication of the notice to be
79 made not less than twenty-one (21) days before the date fixed in
80 the resolution for the election and the last publication to be
81 made not more than seven (7) days before the election. At the
82 election, all qualified electors of the City of West Point may
83 vote, and the ballots used in the election shall have printed
84 thereon a brief statement of the amount and purposes of the
85 proposed tax levy and the words "FOR THE TAX" and, on a separate
86 line, "AGAINST THE TAX" and the voters shall vote by placing a
87 cross (X) or check (✓) opposite their choice on the proposition.
88 When the results of the election shall have been canvassed and
89 certified, the city may levy the tax if sixty percent (60%) of the
90 qualified electors who vote in the election vote in favor of the
91 tax. At least thirty (30) days before the effective date of the
92 tax provided in this section, the governing authorities shall
93 furnish to the Department of Revenue a certified copy of the
94 resolution evidencing the tax.

95 Section 4. Accounting for receipts and expenditures of the
96 funds herein described shall be made separately from the



97 accounting of receipts and expenditures of the general fund and
98 any other funds of the West Point/Clay County Community Growth
99 Alliance. The records reflecting the receipts and expenditures of
100 the funds prescribed in this act shall be audited annually by an
101 independent certified public accountant, and the accountant shall
102 make a written report of his audit to the governing authorities.
103 The audit shall be made and completed as soon as practicable after
104 the close of the fiscal year, and expenses of the audit shall be
105 paid from the funds derived in accordance with this act.

106 Section 5. This act shall be repealed from and after July
107 1, * * * 2028.

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

