

By: Senator(s) Bryan

To: Local and Private;  
Finance

SENATE BILL NO. 2248

1 AN ACT TO AMEND CHAPTER 905, LOCAL AND PRIVATE LAWS OF 2014,  
 2 AS LAST AMENDED BY CHAPTER 945, LOCAL AND PRIVATE LAWS OF 2019, TO  
 3 REENACT THE LAW AUTHORIZING THE GOVERNING AUTHORITIES OF THE CITY  
 4 OF AMORY, MISSISSIPPI, TO LEVY A 2% TAX UPON THE GROSS SALES OF  
 5 HOTELS AND MOTELS DERIVED FROM ROOM RENTALS AND UPON THE GROSS  
 6 PROCEEDS OF SALES OF RESTAURANTS AND TO UTILIZE THE REVENUE FROM  
 7 THE TAX TO PROMOTE TOURISM AND PARKS AND RECREATION; TO AUTHORIZE  
 8 THE LEVY OF AN ADDITIONAL 1% TAX UPON THE SAME SALES AND FOR THE  
 9 SAME PURPOSES; TO REQUIRE THAT THE LEVY OF THE ADDITIONAL 1% TAX  
 10 MAY BE IMPOSED ONLY IF APPROVED AT AN ELECTION BY 60% OF THOSE  
 11 VOTING; TO EXTEND THE REPEAL DATE ON THE REENACTED LAW; AND FOR  
 12 RELATED PURPOSES.

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

14 **SECTION 1.** Chapter 905, Local and Private Laws of 2014, as  
 15 amended by Chapter 944, Local and Private Laws of 2017, as amended  
 16 by Chapter 945, Local and Private Laws of 2019, is amended as  
 17 follows:

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

21 (a) "Governing authorities" means the governing  
 22 authorities of the City of Amory, Mississippi.



23 (b) "Hotel" or "motel" means any establishment engaged  
24 in the business of furnishing or providing rooms intended or  
25 designed for dwelling, lodging or sleeping purposes to transient  
26 guests, where the establishment consists of six (6) or more guest  
27 rooms. The term "hotel" or "motel" does not include any hospital,  
28 convalescent or nursing home \* \* \*, sanitarium \* \* \* or any  
29 hotel-like facility operated by or in connection with a hospital  
30 or medical clinic providing rooms exclusively for patients and  
31 their families.

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

39 Section 2. (1) For the purpose of providing funds to  
40 promote tourism and parks and recreation, the governing  
41 authorities are authorized, in their discretion, to levy and  
42 collect from the following persons a tax, which shall be in  
43 addition to all of the taxes and assessments imposed. The tax  
44 shall be imposed on the following persons:

45 (a) A tax upon every person, firm or corporation  
46 operating a motel or hotel in the City of Amory, at a rate not to  
47 exceed two percent (2%) of the gross proceeds of room rentals for



48 each such hotel or motel. From and after the effective date of  
49 Senate Bill No. 2248, 2024 Regular Session, a maximum rate of  
50 three percent (3%) is authorized, subject to Section 3 of this act  
51 before the additional one percent (1%) may be imposed.

52 (b) A tax upon every person, firm or corporation  
53 operating a restaurant in the City of Amory, at a rate not to  
54 exceed two percent (2%) of the gross proceeds of the sales of the  
55 restaurant. From and after the effective date of Senate Bill No.  
56 2248, 2024 Regular Session, a maximum rate of three percent (3%)  
57 is authorized, subject to Section 3 of this act before the  
58 additional one percent (1%) may be imposed.

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

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

71 (4) The proceeds of the tax, less three percent (3%) thereof  
72 which shall be retained by the Department of Revenue to defray the



73 cost of collection, shall be paid to the governing authorities on  
74 or before the fifteenth day of the month following the month in  
75 which collected.

76 (5) The proceeds of the tax shall not be considered by the  
77 City of Amory as general fund revenues but shall be dedicated to  
78 and expended solely for the purposes specified in this section.

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



98 election \* \* \* have been canvassed and certified, the city may  
99 levy the tax if sixty percent (60%) of the qualified electors who  
100 vote in the election vote in favor of the tax. At least thirty  
101 (30) days before the effective date of the tax provided in this  
102 section, the governing authorities shall furnish to the Department  
103 of Revenue a certified copy of the resolution evidencing the tax.

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

112 Section 5. Accounting for receipts and expenditures of the  
113 funds herein described shall be made separately from the  
114 accounting of receipts and expenditures of the general fund and  
115 any other funds of the City of Amory. The records reflecting the  
116 receipts and expenditures of the funds prescribed in this act  
117 shall be audited annually by an independent certified public  
118 accountant, and the accountant shall make a written report of his  
119 or her audit to the governing authorities. The audit shall be  
120 made and completed as soon as practicable after the close of the  
121 fiscal year, and expenses of the audit shall be paid from the  
122 funds derived in accordance with this act.



123           Section 6. Any collections of revenue, made under this  
124 chapter from and after July 1, 2023, and until the effective date  
125 of Senate Bill No. 2248, 2024 Regular Session, are hereby ratified  
126 and confirmed and the expenditures that may have been made by the  
127 city of such revenue that was paid to the city are hereby ratified  
128 and confirmed. Any of such revenue, if applicable, paid to the  
129 city may be expended by the city for the purposes authorized in  
130 this chapter.

131           Section \* \* \* 7. This act shall be repealed from and after  
132 July 1, \* \* \* 2028.

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

