

By: Senator(s) Rhodes

To: Local and Private

SENATE BILL NO. 3081

1 AN ACT TO AMEND CHAPTER 939, LOCAL AND PRIVATE LAWS OF 1998,
 2 AS LAST AMENDED BY CHAPTER 901, LOCAL AND PRIVATE LAWS OF 2020, TO
 3 EXTEND THE REPEAL DATE FROM DECEMBER 31, 2024, TO DECEMBER 31,
 4 2028, ON THE LAW THAT AUTHORIZES THE CITY OF FLORENCE TO IMPOSE A
 5 TAX UPON THE GROSS PROCEEDS OF THE SALES OF BARS AND RESTAURANTS;
 6 AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Chapter 939, Local and Private Laws of 1998, as
 9 amended by Chapter 1046, Local and Private Laws of 1999, as
 10 amended by Chapter 921, Local and Private Laws of 2012, as amended
 11 by Chapter 937, Local and Private Laws of 2016, as amended by
 12 Chapter 901, 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 meanings ascribed to them in this section unless a
 16 different meaning is clearly indicated by the context in which
 17 they are used:

18 (a) "Governing authorities" means the Mayor and Board
 19 of Aldermen of the City of Florence, Mississippi.



20 (b) "Bar" means all places, required by law to possess
21 an on-premises Alcoholic Beverage Control permit, where beer
22 and/or alcoholic beverages are sold for consumption on the
23 premises.

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

32 Section 2. (1) For the purpose of providing funds to
33 promote economic development and to construct recreational
34 facilities, the governing authorities of the City of Florence are
35 authorized, in their discretion, to levy and collect from the
36 following persons a tax, which shall be in addition to all of the
37 taxes and assessments imposed. The tax shall be imposed on the
38 following persons:

39 (a) A tax upon every person, firm or corporation
40 operating a bar in the City of Florence, at a rate not to exceed
41 two percent (2%) of the gross proceeds of the sales of such bar;
42 and

43 (b) A tax upon every person, firm or corporation
44 operating a restaurant in the City of Florence, at a rate not to



45 exceed two percent (2%) of the gross proceeds of the sales of beer
46 and alcoholic beverages sold for consumption on the premises and
47 all prepared foods of such restaurant.

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

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

61 (4) The proceeds of such tax, less three percent (3%)
62 thereof which shall be retained by the Department of Revenue to
63 defray the cost of collection, shall be paid to the governing
64 authorities of the City of Florence, on or before the fifteenth
65 day of the month in which collected.

66 (5) The proceeds of such tax shall not be considered by the
67 City of Florence 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 its intention to levy the tax, setting forth the amount
72 of such tax to be imposed, the date upon which such tax shall
73 become effective and calling for a referendum to be held on the
74 question. The date of the election shall be the first Tuesday
75 after the first Monday in November 1998. Notice of such intention
76 shall be published once each week for at least three (3)
77 consecutive weeks in a newspaper published or having a general
78 circulation in the county, with the first publication of such
79 notice to be made not less than twenty-one (21) days before the
80 date fixed in the resolution for the election and the last
81 publication to be made not more than seven (7) days before the
82 election. At the election, all qualified electors of the City of
83 Florence may vote, and the ballots used in such election shall
84 have printed thereon a brief statement of the amount and purposes
85 of the proposed tax levy and the words "FOR THE ECONOMIC
86 DEVELOPMENT AND RECREATIONAL FACILITIES TAX" and, on a separate
87 line, "AGAINST THE ECONOMIC DEVELOPMENT AND RECREATIONAL
88 FACILITIES TAX," and the voters shall vote by placing a cross (X)
89 or check (✓) opposite their choice on the proposition. When the
90 results of any such election shall have been canvassed by the
91 election commission of the county and certified, the city may levy
92 the tax beginning on the first day of January 1999, if a majority



93 of the qualified electors who vote in the election vote in favor
94 of the tax.

95 Section 4. Accounting for receipts and expenditures of the
96 funds described in this act must be made separately from the
97 accounting of receipts and expenditures of the general fund and
98 any other funds of the City of Florence. The records reflecting
99 the receipts and expenditures of the funds prescribed in this act
100 shall be audited annually by an independent certified public
101 accountant, and the accountant shall make a written report of his
102 audit to the governing authorities. The audit shall be made and
103 completed as soon as practicable after the close of the fiscal
104 year, and expenses of such audit shall be paid from the funds
105 derived pursuant to this act.

106 Section 5. This act shall be repealed from and after the
107 earlier of:

108 (a) December 31, * * * 2028, or

109 (b) Not more than two (2) months following the time
110 that:

111 (i) The recreational facilities authorized to be
112 constructed by this act have been completed, and

113 (ii) Either all principal, interest, costs and
114 other expenses for all bonds, notes or other borrowings to pay the
115 cost of constructing such facilities have been paid and are
116 completely satisfied, or there exists in any special account
117 established to retire such bonds, notes or other borrowings an



118 amount on deposit which, together with any earnings on investments
119 to accrue to the account, is equal to or greater than the amount
120 necessary to pay such indebtedness.

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

