

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.

