

By: Senator(s) Chassaniol

To: Local and Private

SENATE BILL NO. 3158

1 AN ACT TO AMEND CHAPTER 952, LOCAL AND PRIVATE LAWS OF 2016,  
2 AS AMENDED BY CHAPTER 907, LOCAL AND PRIVATE LAWS OF 2020, TO  
3 EXTEND THE REPEAL DATE FROM JULY 1, 2024, TO JULY 1, 2028, ON THE  
4 LAW THAT AUTHORIZES THE CITY OF WINONA TO IMPOSE A TAX UPON THE  
5 GROSS PROCEEDS OF THE SALES OF RESTAURANTS; AND FOR RELATED  
6 PURPOSES.

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

8 **SECTION 1.** Chapter 952, Local and Private Laws of 2016, as  
9 amended by Chapter 907, Local and Private Laws of 2020, is amended  
10 as follows:

11 Section 1. As used in this act, the following terms have the  
12 meanings ascribed to them in this section unless the context  
13 clearly indicates otherwise:

14 (a) "City" means the City of Winona, Mississippi.

15 (b) "Governing authorities" means the governing  
16 authorities of the City of Winona, Mississippi.

17 (c) "Prepared food" means food prepared on the premises  
18 of a restaurant.

19 (d) "Restaurant" means all places within the corporate  
20 limits of the city where prepared food and beverages are sold for



21 consumption, whether such food is consumed on the premises or not.  
22 The term "restaurant" does not include any school; hospital;  
23 convalescent or nursing home; and restaurant-like facility  
24 operated by or in connection with a school, hospital, medical  
25 clinic, convalescent or nursing home providing food for students,  
26 patients, visitors or their families.

27       Section 2. (1) For the purpose of providing funds to  
28 promote tourism and parks and recreation within the city, the  
29 governing authorities of the City of Winona, Mississippi, in their  
30 discretion, may levy, assess and collect a tax from persons, firms  
31 or corporations specified in this subsection, a tax, which shall  
32 be in addition to all other taxes or assessments imposed. The tax  
33 shall be imposed upon every person, firm or corporation operating  
34 a restaurant in the City of Winona, Mississippi, where prepared  
35 food and drink is sold to the public, at a rate not to exceed two  
36 percent (2%) of the gross proceeds of the sales of such restaurant  
37 or business.

38       (2) Persons, firms, corporations or other entities liable  
39 for the tax imposed under subsection (1) of this section shall add  
40 the amount of the tax to the sales price of the food and beverages  
41 and shall collect, insofar as practicable, the amount of the tax  
42 due from the person purchasing the food or beverages at the time  
43 of payment therefor.

44       Section 3. Before any tax authorized under this act may be  
45 imposed, the governing authorities shall adopt a resolution



46 declaring their intention to levy the tax, setting forth the  
47 amount of the tax to be imposed, the date upon which the tax shall  
48 become effective and calling for an election to be held on the  
49 question. The date of the election shall be fixed in the  
50 resolution. Notice of the intention and the election shall be  
51 published once each week for at least three (3) consecutive weeks  
52 in a newspaper published or having a general circulation in the  
53 city, with the first publication of the notice to be made not less  
54 than twenty-one (21) days before the date fixed in the resolution  
55 for the election and the last publication to be made not more than  
56 seven (7) days before the election. At the election, all  
57 qualified electors of the city may vote, and the ballots used in  
58 the election shall have printed thereon a brief statement of the  
59 amount and purposes of the proposed tax levy and the words "FOR  
60 THE TAX" and, on a separate line, "AGAINST THE TAX" and the voters  
61 shall vote by placing a cross (X) or check (✓) opposite their  
62 choice on the proposition. When the results of the election shall  
63 have been canvassed and certified, the city may levy the tax if  
64 sixty percent (60%) of the qualified electors who vote in the  
65 election vote in favor of the tax. At least thirty (30) days  
66 before the effective date of the tax, the governing authorities  
67 shall furnish to the Department of Revenue a certified copy of the  
68 resolution evidencing the tax.

69 Section 4. (1) On or before the fifteenth day of the month  
70 preceding the date on which the city will begin to levy the tax



71 authorized under Section 2 of this act, the governing authorities  
72 shall give written notification to the Commissioner of Revenue of  
73 the date on which the tax will become effective.

74 (2) The tax must be collected by and paid to the Department  
75 of Revenue in the same manner that state sales taxes are computed,  
76 collected and paid, and the full enforcement provisions and all  
77 other provisions of Chapter 65, Title 27, Mississippi Code of  
78 1972, will apply as necessary for the implementation of this act.

79 (3) Except for any amount retained by the Department of  
80 Revenue under Section 27-3-58, Mississippi Code of 1972, the  
81 revenue from the special tax collected under this act must be paid  
82 to the city on or before the fifteenth day of the month following  
83 the month in which collected.

84 (4) Accounting for receipts and expenditures of the revenue  
85 from the tax shall be made separately from the accounting of  
86 receipts and expenditures of the general fund and any other funds  
87 of the city. The records reflecting the receipts and expenditures  
88 of the revenue from the tax shall be audited annually by an  
89 independent certified public accountant, and the accountant shall  
90 make a written report of his audit to the governing authorities.  
91 The audit shall be made and completed as soon as practicable after  
92 the close of the fiscal year, and expenses of the audit shall be  
93 paid from the funds derived pursuant to this act.

94 (5) The proceeds of the tax may not be considered by the  
95 city as general fund revenues but must be placed into a special



96 fund apart from the city general fund and any other funds and  
97 expended by the city strictly for the purposes prescribed under  
98 Section 2 of this act.

99 Section 5. This act shall be repealed from and after July  
100 1, \* \* \* 2028.

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

