

House Amendments to Senate Bill No. 2248

TO THE SECRETARY OF THE SENATE:

THIS IS TO INFORM YOU THAT THE HOUSE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

8 **SECTION 1.** As used in this act, the following terms shall
9 have the following meanings unless a different meaning is clearly
10 indicated by the context in which they are used:

11 (a) "Governing authorities" means the governing
12 authorities of the City of Amory, Mississippi.

13 (b) "Hotel" or "motel" means any establishment engaged
14 in the business of furnishing or providing rooms intended or
15 designed for dwelling, lodging or sleeping purposes to transient
16 guests, where the establishment consists of six (6) or more guest
17 rooms. The term "hotel" or "motel" does not include any hospital,
18 convalescent or nursing home, sanitarium or any hotel-like
19 facility operated by or in connection with a hospital or medical
20 clinic providing rooms exclusively for patients and their
21 families.

22 (c) "Restaurant" means all places where prepared food
23 and beverages are sold for consumption on the premises. The term
24 "restaurant" does not include any school, hospital, convalescent

25 or nursing home or any restaurant-like facility operated by or in
26 connection with a school, hospital, medical clinic, convalescent
27 or nursing home providing food for students, patients, visitors or
28 their families.

29 **SECTION 2.** (1) For the purpose of providing funds to
30 promote tourism and parks and recreation, the governing
31 authorities are authorized, in their discretion, to levy and
32 collect from the following persons a tax, which shall be in
33 addition to all of the taxes and assessments imposed. The tax
34 shall be imposed on the following persons:

35 (a) A tax upon every person, firm or corporation
36 operating a motel or hotel in the City of Amory, at a rate not to
37 exceed three percent (3%) of the gross proceeds of room rentals
38 for each such hotel or motel.

39 (b) A tax upon every person, firm or corporation
40 operating a restaurant in the City of Amory, at a rate not to
41 exceed three percent (3%) of the gross proceeds of the sales of
42 the restaurant.

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

49 (3) The tax shall be collected by and paid to the Department
50 of Revenue on a form prescribed by the Department of Revenue in

51 the manner that state sales taxes are computed, collected and
52 paid; and full enforcement provisions and all other provisions of
53 Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
54 necessary to the implementation and administration of this act.

55 (4) The proceeds of the tax, less three percent (3%) thereof
56 which shall be retained by the Department of Revenue to defray the
57 cost of collection, shall be paid to the governing authorities on
58 or before the fifteenth day of the month following the month in
59 which collected.

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

63 **SECTION 3.** Before any tax authorized under this act may be
64 imposed, the governing authorities shall adopt a resolution
65 declaring their intention to levy the tax, setting forth the
66 amount of the tax to be imposed, the date upon which the tax shall
67 become effective, and calling for an election to be held on the
68 question. The date of the election shall be fixed in the
69 resolution. Notice of such intention shall be published once each
70 week for at least three (3) consecutive weeks in a newspaper
71 published or having a general circulation in the City of Amory,
72 with the first publication of the notice to be made not less than
73 twenty-one (21) days before the date fixed in the resolution for
74 the election and the last publication to be made not more than
75 seven (7) days before the election. At the election, all
76 qualified electors of the City of Amory may vote, and the ballots

77 used in the election shall have printed thereon a brief statement
78 of the amount and purposes of the proposed tax levy and the words
79 "FOR THE TAX" and, on a separate line, "AGAINST THE TAX," and the
80 voters shall vote by placing a cross (X) or check (✓) opposite
81 their choice on the proposition. When the results of the election
82 have been canvassed and certified, the city may levy the tax if
83 sixty percent (60%) of the qualified electors who vote in the
84 election vote in favor of the tax. At least thirty (30) days
85 before the effective date of the tax provided in this section, the
86 governing authorities shall furnish to the Department of Revenue a
87 certified copy of the resolution evidencing the tax.

88 **SECTION 4.** Before the expenditure of the proceeds of the tax
89 authorized by this act, a budget reflecting the anticipated
90 receipts and expenditures shall be approved by the governing
91 authorities of the city. The first budget of receipts and
92 expenditures shall cover the period beginning with the effective
93 date of the tax and ending with the end of the city's fiscal year,
94 and thereafter, the budget shall be on the same fiscal basis as
95 the budget of the city.

96 **SECTION 5.** Accounting for receipts and expenditures of the
97 funds herein described shall be made separately from the
98 accounting of receipts and expenditures of the general fund and
99 any other funds of the City of Amory. The records reflecting the
100 receipts and expenditures of the funds prescribed in this act
101 shall be audited annually by an independent certified public
102 accountant, and the accountant shall make a written report of his

103 or her audit to the governing authorities. The audit shall be
104 made and completed as soon as practicable after the close of the
105 fiscal year, and expenses of the audit shall be paid from the
106 funds derived in accordance with this act.

107 **SECTION 6.** This act shall replace Chapter 905, Local and
108 Private Laws of 2014, as last amended by Chapter 945, Local and
109 Private Laws of 2019, which repealed on July 1, 2023.

110 **SECTION 7.** This act shall be repealed from and after July 1,
111 2028.

112 **SECTION 8.** This act shall take effect and be in force from
113 and after its passage.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF
2 AMORY, MISSISSIPPI, TO LEVY A 3% TAX UPON THE GROSS SALES OF
3 HOTELS AND MOTELS DERIVED FROM ROOM RENTALS AND UPON THE GROSS
4 PROCEEDS OF SALES OF RESTAURANTS AND TO UTILIZE THE REVENUE FROM
5 THE TAX TO PROMOTE TOURISM AND PARKS AND RECREATION; AND FOR
6 RELATED PURPOSES.

HR31\SB2248A.J

Andrew Ketchings
Clerk of the House of Representatives