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COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**House Bill No. 1744**

**BY: Committee**

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

15           **SECTION 1.** As used in this act:

16                   (a) "City" means the City of Lucedale, Mississippi.

17                   (b) "Governing authorities" means the Mayor and Board  
18 of Aldermen of the City of Lucedale, Mississippi.

19                   (c) "Hotel" or "motel" means any establishment engaged  
20 in the business of furnishing or providing rooms intended or  
21 designed for dwelling, lodging or sleeping purposes to transient  
22 guests, where the establishment consists of six (6) or more guest  
23 rooms. The term "hotel" or "motel" does not include any hospital,  
24 convalescent or nursing home or sanitarium, or any hotel-like



25 facility operated by or in connection with a hospital or medical  
26 clinic providing rooms exclusively for patients and their  
27 families.

28         **SECTION 2.** (1) For the purpose of providing funds for parks  
29 and recreational capital improvements projects, the governing  
30 authorities are authorized, in their discretion, to levy assess  
31 and collect from every person or entity operating a hotel or  
32 motel, in addition to all other taxes currently being levied, a  
33 tax not to exceed three (3%) of the gross proceeds of sales of  
34 room rentals for each such hotel or motel. The tax shall be  
35 imposed upon every person, firm or corporation operating a motel  
36 or hotel in the city, at a rate not to exceed three percent (3%)  
37 of the gross proceeds of room rentals for each such hotel or  
38 motel.

39         (2) Persons or entities liable for the tax shall add the  
40 amount of the tax to the sales price and shall collect the amount  
41 of the tax due by them from the person receiving the services at  
42 the time of payment.

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



49 (4) The proceeds of the tax, less three percent (3%) thereof  
50 which shall be retained by the Department of Revenue to defray the  
51 cost of collection, shall be paid to the city on or before the  
52 fifteenth day of the month following the month in which collected.

53 (5) The proceeds of the tax shall not be considered by the  
54 city as general fund revenues but shall be dedicated to and  
55 expended solely for the purposes specified in this section.

56 **SECTION 3.** Before any tax authorized under this act may be  
57 imposed, the governing authorities shall adopt a resolution  
58 declaring their intention to levy the tax, setting forth the  
59 amount of the tax to be imposed, the date upon which the tax shall  
60 become effective and calling for an election to be held on the  
61 question. Notice of such intention and the election shall be  
62 published once each week for at least three (3) consecutive weeks  
63 in a newspaper published or having a general circulation in the  
64 city, with the first publication of the notice to be made not less  
65 than twenty-one (21) days before the date fixed in the resolution  
66 for the election and the last publication to be made not more than  
67 seven (7) days before the election. At the election, all  
68 qualified electors of the city may vote, and the ballots used in  
69 the election shall have printed thereon a brief statement of the  
70 amount and purposes of the proposed tax levy and the words "FOR  
71 THE TAX" and on a separate line, "AGAINST THE TAX" and the voters  
72 shall vote by placing a cross (X) or check (✓) opposite their  
73 choice on the proposition. When the results of the election shall



74 have been canvassed and certified, the city may levy the tax if  
75 sixty percent (60%) of the qualified electors who vote in the  
76 election vote in favor of the tax. At least thirty (30) days  
77 before the effective date of the tax provided in this section, the  
78 governing authorities shall furnish to the Department of Revenue a  
79 certified copy of the resolution evidencing the tax.

80         **SECTION 4.** Accounting for receipts and expenditures of the  
81 funds herein described shall be made separately from the  
82 accounting of receipts and expenditures of the general fund and  
83 any other funds of the city. The records reflecting the receipts  
84 and expenditures of the funds prescribed in this act shall be  
85 audited annually by an independent certified public accountant,  
86 and the accountant shall make a written report of his audit to the  
87 governing authorities. The audit shall be made and completed as  
88 soon as practicable after the close of the fiscal year, and  
89 expenses of the audit shall be paid from the funds derived in  
90 accordance with this act.

91         **SECTION 5.** Chapter 982, Local and Private Laws of 2007, is  
92 amended as follows:

93         Section 1. As used in this act, the following words shall  
94 have the meanings ascribed to them in this section unless  
95 otherwise clearly indicated by the context in which they are used:

96                 (a) "Hotel" or "motel" means any establishment engaged  
97 in the business of furnishing or providing rooms intended or  
98 designed for lodging or sleeping purposes for transient guests,



99 which establishment consists of five (5) or more guest rooms and  
100 does not encompass any hospital, convalescent or nursing home, or  
101 sanitarium, or any hotel-like facility operated by or in  
102 connection with a hospital or medical clinic providing rooms  
103 exclusively for patients and their families.

104 (b) "Board" means the Board of Supervisors of George  
105 County, Mississippi.

106 (c) "County" means George County, Mississippi.

107 Section 2. (1) For the purpose of providing funds to  
108 promote economic development in the county, the board, in its  
109 discretion, may levy, assess and collect from every person, firm  
110 and corporation operating a hotel or motel in the county, a tax  
111 which shall be in addition to all other taxes and assessments  
112 imposed by the county, as provided in this act.

113 (2) The tax shall be an amount not to exceed two percent  
114 (2%) of the gross proceeds derived from hotel and motel room  
115 rentals in the county, excluding charges for telephone, laundry  
116 and similar services. The tax shall not be levied upon or  
117 collected from gross proceeds of nontaxable rooms, room rentals  
118 for day meetings that do not serve as overnight sleeping  
119 accommodations or room rentals to residential guests of a hotel or  
120 motel.

121 (3) Persons liable for the tax imposed pursuant to this act  
122 shall add the amount of tax to the gross proceeds from room  
123 rentals and shall collect, insofar as practicable, the amount of



124 the tax due by him from the person receiving the services at the  
125 time of payment for the services.

126 (4) The tax shall be collected by and paid to the State Tax  
127 Commission on a form prescribed by the State Tax Commission, in  
128 the same manner that state sales taxes are computed, collected and  
129 paid; and the full enforcement provisions and all other provisions  
130 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as  
131 necessary to the implementation and administration of this act.

132 (5) The proceeds of the tax, less three percent (3%) to be  
133 retained by the State Tax Commission to defray the costs of  
134 collection, shall be paid to the county on or before the fifteenth  
135 day of the month following the month in which they were collected.

136 (6) The proceeds of the tax shall not be considered by the  
137 county as general fund revenues but shall be placed into a special  
138 fund and may be expended solely for the purpose of promoting  
139 economic development in the county.

140 Section 3. Before any tax authorized under this act may be  
141 imposed, the board shall adopt a resolution declaring its  
142 intention to levy the tax, setting forth the amount of the tax to  
143 be imposed, the date upon which the tax shall become effective and  
144 calling for an election to be held on the question. The date of  
145 the election shall be fixed in the resolution. Notice of such  
146 intention shall be published once each week for at least three (3)  
147 consecutive weeks in a newspaper published or having a general  
148 circulation in the county, with the first publication of the



149 notice to be made not less than twenty-one (21) days before the  
150 date fixed in the resolution for the election and the last  
151 publication to be made not more than seven (7) days before the  
152 election. At the election, all qualified electors of the county  
153 may vote, and the ballots used in the election shall have printed  
154 thereon a brief statement of the amount and purposes of the  
155 proposed tax levy and the words "FOR THE TAX" and, on a separate  
156 line, "AGAINST THE TAX" and the voters shall vote by placing a  
157 cross (X) or check (✓) opposite their choice on the proposition.  
158 When the results of the election shall have been canvassed and  
159 certified, the county may levy the tax if sixty percent (60%) of  
160 the qualified electors who vote in the election vote in favor of  
161 the tax. At least thirty (30) days before the effective date of  
162 the tax provided in this section, the board shall furnish to the  
163 State Tax Commission a certified copy of the resolution evidencing  
164 the tax.

165 Section 4. Before the expenditure of the proceeds of the tax  
166 authorized by this act, a budget reflecting the anticipated  
167 receipts and expenditures shall be approved by the board. The  
168 first budget of receipts and expenditures shall cover the period  
169 beginning with the effective date of the tax and ending with the  
170 end of the county's fiscal year, and thereafter, the budget shall  
171 be on the same fiscal basis as the budget of the county.

172 Section 5. Accounting for receipts and expenditures of the  
173 funds derived from the proceeds of the tax authorized by this act



174 shall be made separately from the accounting of receipts and  
175 expenditures of the general fund and any other funds of the  
176 county. The records reflecting the receipts and expenditures of  
177 these funds shall be audited annually by an independent certified  
178 public accountant and the audit shall be included in the General  
179 Purpose Statement of the county. The audit shall be made and  
180 completed as soon as practicable after the close of the county's  
181 fiscal year, and copies of the report of the audit shall be filed  
182 with the clerk for the board. The expenses of this audit may be  
183 paid from the funds derived pursuant to Section 2 of this act.

184 Section 6. This act shall be liberally construed for the  
185 purposes prescribed herein, the power granted by this act shall be  
186 deemed to be full and complete authority for the imposition and  
187 collection of the tax and the expenditure of the proceeds thereof  
188 and shall be construed as additional, cumulative and supplemental  
189 to any power granted to the county by any general or local and  
190 private act of the Legislature.

191 Section 7. The Board of Supervisors of George County,  
192 Mississippi, shall submit this act, immediately upon approval by  
193 the Governor, or upon approval by the Legislature subsequent to a  
194 veto, to the Attorney General of the United States or to the  
195 United States District Court for the District of Columbia in  
196 accordance with the provisions of the Voting Rights Act of 1965,  
197 as amended and extended.





198 Section 8. This act shall take effect and be in force from  
199 and after the date it is effectuated under Section 5 of the Voting  
200 Rights Act of 1965, as amended and extended.

201 Section 9. This act shall stand repealed on the effective  
202 date of House Bill No. 1744, 2024 Regular Session.

203 **SECTION 6.** This act shall be repealed from and after July 1,  
204 2028.

205 **SECTION 7.** This act shall take effect and be in force from  
206 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 LUCEDALE, MISSISSIPPI, TO LEVY A TAX THAT SHALL NOT EXCEED 3% UPON  
3 THE GROSS SALES OF HOTELS AND MOTELS DERIVED FROM ROOM RENTALS; TO  
4 PROVIDE THAT SUCH TAX SHALL BE USED FOR THE PURPOSE OF GENERATING  
5 REVENUE FOR PARKS AND RECREATIONAL CAPITAL IMPROVEMENT PROJECTS;  
6 TO REQUIRE THAT AN ELECTION BE HELD ON THE QUESTION OF WHETHER  
7 SUCH TAX MAY BE LEVIED; TO AMEND CHAPTER 982, LOCAL AND PRIVATE  
8 LAWS OF 2007, WHICH AUTHORIZES THE BOARD OF SUPERVISORS OF GEORGE  
9 COUNTY, MISSISSIPPI, TO IMPOSE A TAX OF UP TO 2% TO BE LEVIED ON  
10 THE GROSS PROCEEDS DERIVED FROM HOTEL AND MOTEL ROOM RENTALS  
11 WITHIN THE COUNTY, AND TO EXPEND THE PROCEEDS OF THE TAX TO  
12 PROMOTE ECONOMIC DEVELOPMENT, TO REPEAL THE CHAPTER; AND FOR  
13 RELATED PURPOSES.

