

By: Representative Lamar

To: Ways and Means

## HOUSE BILL NO. 919

1 AN ACT TO AMEND SECTION 27-65-23.1, MISSISSIPPI CODE OF 1972,  
2 TO REVISE THE DEFINITION OF THE TERM "HOTEL" OR "MOTEL" FOR THE  
3 PURPOSES OF ANY TAX LEVIED AND COLLECTED UNDER THE AUTHORITY OF A  
4 LOCAL AND PRIVATE LAW OF THE STATE OF MISSISSIPPI, THAT IS LEVIED  
5 OR IMPOSED ON THE GROSS PROCEEDS OR GROSS INCOME FROM ROOM RENTALS  
6 OF HOTELS OR MOTELS AND IS COLLECTED AND PAID TO THE STATE TAX  
7 COMMISSION IN THE SAME OR SIMILAR MANNER THAT STATE SALES TAXES  
8 ARE COLLECTED AND PAID; TO AMEND SECTION 41-49-3, MISSISSIPPI CODE  
9 OF 1972, TO REVISE THE DEFINITION OF "HOTEL" FOR PURPOSES OF THE  
10 LAWS PROVIDING FOR THE REGULATION OF HOTELS BY THE STATE BOARD OF  
11 HEALTH; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** Section 27-65-23.1, Mississippi Code of 1972, is  
14 amended as follows:

15 27-65-23.1. (1) Subject to the provisions of this section,  
16 for any tax levied and collected under the authority of a local  
17 and private law of the State of Mississippi ("local and private  
18 law"), that is levied or imposed on the gross proceeds or gross  
19 income from room rentals of hotels or motels and is collected and  
20 paid to the State Tax Commission in the same or similar manner  
21 that state sales taxes are collected and paid, the term "hotel" or  
22 "motel" also shall include (regardless of how such term is defined



in the local and private law) any entity or individual engaged in the business of furnishing or otherwise facilitating, arranging, or brokering peer-to-peer transactions providing one or more rooms intended or designed for dwelling, lodging or sleeping purposes that at any one time will accommodate transient guests and that are known to the trade as such and includes every building or other structure kept, used, maintained or advertised as, or held out to the public to be, a place where sleeping accommodations are supplied for pay or other consideration to transient guests regardless of the number of rooms, units, suites or cabins available, excluding nursing homes or institutions for the aged or infirm as defined in Section 43-11-1 and personal care homes. For the purposes of this section, entities that facilitate, arrange, or broker peer-to-peer transactions are those third-party entities that facilitate peer-to-peer rentals of hotel accommodations described in this section by listing or advertising the availability of such accommodations and either directly or indirectly through agreements with third parties collecting payment from the customer and transmitting that payment to the property owner or manager regardless of whether the property owner or manager would have been required to collect and remit sales tax had the sale not been made through the third-party facilitator.

(2) If the definition of hotel or motel provided in the local and private law authorizing the tax does not include the entities described in subsection (1) of this section, then the



provisions of subsection (1) of this section shall not apply unless the county board of supervisors or municipal governing authorities, as appropriate, authorized to levy the tax under the local and private law, adopts a resolution declaring their intention to include such entities for the purposes of the tax. If the county board of supervisors or municipal governing authorities, as appropriate, adopts such a resolution, then at least thirty (30) days before the effective date of the levy of the tax upon the entities described in subsection (1) of this section, the county board of supervisors or municipal governing authorities, as appropriate, shall furnish to the State Tax Commission a certified copy of such resolution.

**SECTION 2.** Section 41-49-3, Mississippi Code of 1972, is amended as follows:

41-49-3. The term "hotel" shall mean and include any entity or individual engaged in the business of furnishing or otherwise facilitating, arranging, or brokering peer-to-peer transactions providing one or more rooms intended or designed for dwelling, lodging or sleeping purposes that at any one time will accommodate transient guests and that are known to the trade as such and includes every building or other structure kept, used, maintained or advertised as, or held out to the public to be, a place where sleeping accommodations are supplied for pay or other consideration to transient guests regardless of the number of rooms, units, suites or cabins available, excluding nursing homes



or institutions for the aged or infirm as defined in Section 43-11-1. For the purposes of this section, entities that facilitate, arrange, or broker peer-to-peer transactions are those third-party entities that facilitate peer-to-peer rentals of hotel accommodations described in this section by listing or advertising the availability of such accommodations and either directly or indirectly through agreements with third parties collecting payment from the customer and transmitting that payment to the property owner or manager regardless of whether the property owner or manager would have been required to collect and remit the sales had the sale not been made through the third-party facilitator.

**SECTION 3.** This act shall take effect and be in force from and after July 1, 2025.

