

By: Representatives Steverson, Aguirre,  
Deweese, Lancaster, McGee, Powell, Roberson

To: Ways and Means

## HOUSE BILL NO. 1719

1 AN ACT TO AMEND SECTION 27-65-22, MISSISSIPPI CODE OF 1972,  
2 TO EXEMPT FROM SALES TAXATION ADMISSIONS CHARGED AT ANY ATHLETIC  
3 GAMES OR CONTESTS BETWEEN UNIVERSITIES OR COLLEGES; AND FOR  
4 RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-65-22, Mississippi Code of 1972, is  
7 amended as follows:

8 27-65-22. (1) Upon every person engaging or continuing in  
9 any amusement business or activity, which shall include all manner  
10 and forms of entertainment and amusement, all forms of diversion,  
11 sport, recreation or pastime, shows, exhibitions, contests,  
12 displays, games or any other and all methods of obtaining  
13 admission charges, donations, contributions or monetary charges of  
14 any character, from the general public or a limited or selected  
15 number thereof, directly or indirectly in return for other than  
16 tangible property or specific personal or professional services,  
17 whether such amusement is held or conducted in a public or private  
18 building, hotel, tent, pavilion, lot or resort, enclosed or in the  
19 open, there is hereby levied, assessed and shall be collected a



20 tax equal to seven percent (7%) of the gross income received as  
21 admission, except as otherwise provided herein. In lieu of the  
22 rate set forth above, there is hereby imposed, levied and  
23 assessed, to be collected as hereinafter provided, a tax of three  
24 percent (3%) of gross revenue derived from sales of admission to  
25 publicly owned enclosed coliseums and auditoriums (except  
26 admissions to athletic contests between colleges and  
27 universities). There is hereby imposed, levied and assessed a tax  
28 of seven percent (7%) of gross revenue derived from sales of  
29 admission to events conducted on property managed by the  
30 Mississippi Veterans Memorial Stadium, which tax shall be  
31 administered in the manner prescribed in this chapter, subject,  
32 however, to the provisions of Sections 55-23-3 through 55-23-11.

33 (2) The operator of any place of amusement in this state  
34 shall collect the tax imposed by this section, in addition to the  
35 price charged for admission to any place of amusement, and under  
36 all circumstances the person conducting the amusement shall be  
37 liable for, and pay the tax imposed based upon the actual charge  
38 for such admission. Where permits are obtained for conducting  
39 temporary amusements by persons who are not the owners, lessees or  
40 custodians of the buildings, lots or places where the amusements  
41 are to be conducted, or where such temporary amusement is  
42 permitted by the owner, lessee or custodian of any place to be  
43 conducted without the procurement of a permit as required by this  
44 chapter, the tax imposed by this chapter shall be paid by the



owner, lessee or custodian of such place where such temporary amusement is held or conducted, unless paid by the person conducting the amusement, and the applicant for such temporary permit shall furnish with the application therefor, the name and address of the owner, lessee or custodian of the premises upon which such amusement is to be conducted, and such owner, lessee or custodian shall be notified by the commission of the issuance of such permit, and of the joint liability for such tax.

(3) The tax imposed by this section shall not be levied or collected upon:

(a) Any admissions charged at any place of amusement operated by a religious, charitable or educational organization, or by a nonprofit civic club or fraternal organization (i) when the net proceeds of such admissions do not inure to any one or more individuals within such organization and are to be used solely for religious, charitable, educational or civic purposes; or (ii) when the entire net proceeds are used to defray the normal operating expenses of such organization, such as loan payments, maintenance costs, repairs and other operating expenses;

(b) Any admissions charged to hear gospel singing when promoted by a duly constituted local, bona fide nonprofit charitable or religious organization, irrespective of the fact that the performers and promoters are paid out of the proceeds of admissions collected, provided the program is composed entirely of



69 gospel singing and not generally mixed with hillbilly or popular  
70 singing;

71 (c) Any admissions charged at any athletic games or  
72 contests between universities or colleges, between high schools or  
73 between grammar schools;

74 (d) Any admissions or tickets to or for baseball games  
75 between teams operated under a professional league franchise;

76 (e) Any admissions to county, state or community fairs,  
77 or any admissions to entertainments presented in community homes  
78 or houses which are publicly owned and controlled, and the  
79 proceeds of which do not inure to any individual or individuals;

80 (f) Any admissions or tickets to organized garden  
81 pilgrimages and to antebellum and historic houses when sponsored  
82 by an organized civic or garden club;

83 (g) Any admissions to any golf tournament held under  
84 the auspices of the Professional Golf Association or United States  
85 Golf Association wherein touring professionals compete, if such  
86 tournament is sponsored by a nonprofit association incorporated  
87 under the laws of the State of Mississippi where no dividends are  
88 declared and the proceeds do not inure to any individual or group;

89 (h) Any admissions to \* \* \* community college  
90 conference, state, regional or national playoffs or championships;

91 (i) Any admissions or fees charged by any county or  
92 municipally owned and operated swimming pools, golf courses and



93 tennis courts other than sales or rental of tangible personal  
94 property;

95           (j) Any admissions charged for the performance of  
96 symphony orchestras, operas, vocal or instrumental artists in  
97 which professional or amateur performers are compensated out of  
98 the proceeds of such admissions, when sponsored by local music or  
99 charity associations, or amateur dramatic performances or  
100 professional dramatic productions when sponsored by a children's  
101 dramatic association, where no dividends are declared, profits  
102 received, nor any salary or compensation paid to any of the  
103 members of such associations, or to any person for procuring or  
104 producing such performance;

105           (k) Any admissions or tickets to or for hockey games  
106 between teams operated under a professional league franchise;

107           (l) Any admissions or tickets to or for events  
108 sanctioned by the Mississippi Athletic Commission that are held  
109 within publicly owned enclosed coliseums and auditoriums;

110           (m) Guided tours on any navigable waters of this state,  
111 which include providing accommodations, guide services and/or  
112 related equipment operated by or under the direction of the person  
113 providing the tour, for the purposes of outdoor tourism;

114           (n) Any admissions to events held solely for religious  
115 or charitable purposes at livestock facilities, agriculture  
116 facilities or other facilities constructed, renovated or expanded



with funds from the grant program authorized under Section 18 of Chapter 530, Laws of 1995; and

(o) (i) Any admissions charged at events, activities or entertainments:

1. Which are open to the public and held in or on parks, lands or buildings which are publicly owned, leased, used and/or controlled by a municipality, or any agency thereof;

2. Which are created and sponsored by the municipality, or an agency thereof; and

3. The proceeds of which do not inure to the benefit of any individual or individuals; however,

(ii) The governing authorities of a municipality may require the tax imposed by this section to be levied and collected at events, activities or entertainments described in subparagraph (i) of this paragraph by:

1. Adopting an ordinance requiring the levy and collection of the tax;

2. Providing the Department of Revenue with a certified copy of the ordinance requiring the tax to be levied and assessed at least thirty (30) days prior to the effective date of the ordinance;

(iii) If the ordinance described in subparagraph (ii) of this paragraph is repealed, the municipality shall provide the Department of Revenue with a certified copy of the repeal of



the ordinance at least thirty (30) days prior to the effective date of the repeal.

**SECTION 2.** Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the sales tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the sales tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws.

**SECTION 3.** This act shall take effect and be in force from and after its passage.

