

By: Representative Lamar

To: Local and Private  
Legislation

HOUSE BILL NO. 1809

1 AN ACT TO AMEND CHAPTER 913, LOCAL AND PRIVATE LAWS OF 2014,  
2 AS LAST AMENDED BY CHAPTER 950, LOCAL AND PRIVATE LAWS OF 2021, TO  
3 EXTEND THE REPEAL DATE FROM JULY 1, 2025, TO JULY 1, 2029, ON THE  
4 PROVISION OF LAW THAT AUTHORIZES THE GOVERNING AUTHORITIES OF THE  
5 CITY OF SENATOBIA, MISSISSIPPI, TO LEVY A TAX UPON THE GROSS  
6 PROCEEDS OF HOTELS AND MOTELS DERIVED FROM ROOM RENTALS AND UPON  
7 THE GROSS PROCEEDS OF SALES OF RESTAURANTS; AND FOR RELATED  
8 PURPOSES.

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

10 **SECTION 1.** Chapter 913, Local and Private Laws of 2014, as  
11 amended by Chapter 915, Local and Private Laws of 2017, as amended  
12 by Chapter 950, Local and Private Laws of 2021, is amended as  
13 follows:

14 Section 1. As used in this act, the following terms shall  
15 have the following meanings unless a different meaning is clearly  
16 indicated by the context in which they are used:

17 (a) "Governing authorities" means the governing  
18 authorities of the City of Senatobia, Mississippi.

19 (b) "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 (c) "Restaurant" means all places where prepared food  
29 and beverages are sold for consumption on the premises. The term  
30 "restaurant" does not include any school, hospital, convalescent  
31 or nursing home, or any restaurant-like facility operated by or in  
32 connection with a school, hospital, medical clinic, convalescent  
33 or nursing home providing food for students, patients, visitors or  
34 their families.

35 Section 2. (1) For the purpose of providing funds solely  
36 for the purposes of the development of parks and recreation as  
37 well as tourism, the governing authorities are authorized, in  
38 their discretion, to levy and collect from the following persons a  
39 tax, which shall be in addition to all of the taxes and  
40 assessments imposed. The tax shall be imposed on the following  
41 persons:

42 (a) A tax upon every person, firm or corporation  
43 operating a motel or hotel in the City of Senatobia, at a rate not  
44 to exceed two percent (2%) of the gross proceeds of room rentals  
45 for each such hotel or motel.



46 (b) A tax upon every person, firm or corporation  
47 operating a restaurant in the City of Senatobia, at a rate not to  
48 exceed two percent (2%) of the gross proceeds of the sales of the  
49 restaurant.

50 (2) Persons, firms or corporations liable for the levy  
51 imposed under subsection (1) of this section shall add the amount  
52 of the levy to the sales price of the rooms and products set out  
53 in subsection (1) of this section and shall collect, insofar as is  
54 practicable, the amount of the tax due by them from the person  
55 receiving the services or products at the time of payment  
56 therefor.

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

63 (4) The proceeds of the tax, less three percent (3%) thereof  
64 which shall be retained by the Department of Revenue to defray the  
65 cost of collection, shall be paid to the governing authorities of  
66 the city on or before the fifteenth day of the month following the  
67 month in which collected.

68 (5) The proceeds of the tax shall not be considered by the  
69 City of Senatobia as general fund revenues but shall be dedicated  
70 to and expended solely for the purposes specified in this section.



71           Section 3. Before any tax authorized under this act may be  
72 imposed, the governing authorities shall adopt a resolution  
73 declaring their intention to levy the tax, setting forth the  
74 amount of the tax to be imposed, the date upon which the tax shall  
75 become effective and calling for an election to be held on the  
76 question. The date of the election shall be fixed in the  
77 resolution. Notice of such intention and the election shall be  
78 published once each week for at least three (3) consecutive weeks  
79 in a newspaper published or having a general circulation in the  
80 City of Senatobia, with the first publication of the notice to be  
81 made not less than twenty-one (21) days before the date fixed in  
82 the resolution for the election and the last publication to be  
83 made not more than seven (7) days before the election. At the  
84 election, all qualified electors of the City of Senatobia may  
85 vote, and the ballots used in the election shall have printed  
86 thereon a brief statement of the amount and purposes of the  
87 proposed tax levy and the words "FOR THE TAX" and, on a separate  
88 line, "AGAINST THE TAX" and the voters shall vote by placing a  
89 cross (X) or check (✓) opposite their choice on the proposition.  
90 When the results of the election shall have been canvassed and  
91 certified, the city may levy the tax if sixty percent (60%) of the  
92 qualified electors who vote in the election vote in favor of the  
93 tax. At least thirty (30) days before the effective date of the  
94 tax provided in this section, the governing authorities shall



furnish to the Department of Revenue a certified copy of the resolution evidencing the tax.

Section 4. Accounting for receipts and expenditures of the funds herein described shall be made separately from the accounting of receipts and expenditures of the general fund and any other funds of the City of Senatobia. The records reflecting the receipts and expenditures of the funds prescribed in this act shall be audited annually by an independent certified public accountant, and the accountant shall make a written report of his audit to the governing authorities. The audit shall be made and completed as soon as practicable after the close of the fiscal year, and expenses of the audit shall be paid from the funds derived in accordance with this act.

Section 5. This act shall be repealed from and after July 1, \* \* \* 2029.

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

