

By: Representative Jackson (11th)

To: Local and Private
Legislation

HOUSE BILL NO. 1936

1 AN ACT TO AMEND CHAPTER 927, LOCAL AND PRIVATE LAWS OF 2014,
2 AS LAST AMENDED BY CHAPTER 933, LOCAL AND PRIVATE LAWS OF 2021 TO
3 EXTEND THE DATE OF REPEAL FROM JULY 1, 2025, TO JULY 1, 2029, ON
4 THE PROVISION OF LAW THAT AUTHORIZES THE GOVERNING AUTHORITIES OF
5 THE TOWN OF COMO, 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 FOOD AND BEVERAGES AT RESTAURANTS
8 WITHIN THE TOWN; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Chapter 927, Local and Private Laws of 2014, as
11 amended by Chapter 919, Local and Private Laws of 2017, as amended
12 by Chapter 933, 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 Town of Como.

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 to
36 promote tourism and parks and recreation in the Town of Como and
37 the immediate surrounding area, the governing authorities are
38 authorized, in their discretion, to levy and collect from the
39 following persons a tax, which shall be in addition to all of the
40 taxes and assessments imposed. The tax shall be imposed on the
41 following persons:

42 (a) A tax upon every person, firm or corporation
43 operating a hotel or motel in the Town of Como, at a rate not to
44 exceed One Dollar (\$1.00) per night for each occupied room in such
45 hotel or motel.



46 (b) A tax upon every person, firm or corporation
47 operating a restaurant in the Town of Como, at a rate not to
48 exceed two percent (2%) of the gross proceeds from the sale of
49 food and beverages in restaurants.

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 product at the time of payment therefor.

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

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

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



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



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

106 Section 5. The provisions of this act shall be repealed from
107 and after July 1, * * * 2029.

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

