

By: Senator(s) Hickman

To: Local and Private

SENATE BILL NO. 3063

1 AN ACT TO AMEND CHAPTER 907, LOCAL AND PRIVATE LAWS OF 2013,  
2 AS LAST AMENDED BY CHAPTER 902, LOCAL AND PRIVATE LAWS OF 2021, TO  
3 EXTEND THE REPEAL DATE ON THE LAW THAT AUTHORIZES THE GOVERNING  
4 AUTHORITIES OF THE CITY OF LOUISVILLE, MISSISSIPPI, TO IMPOSE A  
5 TAX UPON THE GROSS PROCEEDS OF ROOM RENTALS FOR HOTELS OR MOTELS  
6 IN THE CITY AND TO ESTABLISH A TOURISM AND ECONOMIC ADVISORY  
7 BOARD; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Chapter 907, Local and Private Laws of 2013, as  
10 reenacted and amended by Chapter 926, Local and Private Laws of  
11 2017, as amended by Chapter 902, Local and Private Laws of 2021,  
12 is amended as follows:

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

16 (a) "Governing authorities" means the Mayor and Board  
17 of Aldermen of the City of Louisville, Mississippi.

18 (b) "Hotel" or "motel" means any establishment engaged  
19 in the business of furnishing or providing rooms intended or  
20 designed for dwelling, lodging or sleeping purposes to transient



21 guests, where the establishment consists of six (6) or more guest  
22 rooms. The term "hotel" or "motel" does not include any hospital,  
23 convalescent or nursing home or sanitarium, or any hotel-like  
24 facility operated by or in connection with a hospital or medical  
25 clinic providing rooms exclusively for patients and their  
26 families.

27       Section 2. (1) For the purpose of providing funds to  
28 promote tourism and parks and recreation within the City of  
29 Louisville, the governing authorities are authorized, in their  
30 discretion, to levy and collect from the following persons a tax,  
31 which shall be in addition to all of the taxes and assessments  
32 imposed upon every person, firm or corporation operating a motel  
33 or hotel in the City of Louisville, at a rate not to exceed two  
34 percent (2%) of the gross proceeds of room rentals for each such  
35 hotel or motel.

36       (2) Persons, firms or corporations liable for the levy  
37 imposed under subsection (1) of this section shall add the amount  
38 of the levy to the sales price of the rooms and products set out  
39 in subsection (1) of this section and shall collect, insofar as is  
40 practicable, the amount of the tax due by them from the person  
41 receiving the services or product at the time of payment therefor.

42       (3) The tax shall be collected by and paid to the  
43 Mississippi Department of Revenue on a form prescribed by the  
44 Department of Revenue in the manner that state sales taxes are  
45 computed, collected and paid; and full enforcement provisions and



all other provisions of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as necessary to the implementation and administration of this act.

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

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

Section 3. Before any tax authorized under this act may be imposed, the governing authorities shall adopt a resolution declaring their intention to levy the tax, setting forth the amount of the tax to be imposed, the date upon which the tax shall become effective and calling for an election to be held on the question. The date of the election shall be fixed in the resolution. Notice of such intention and the election shall be published once each week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the City of Louisville, with the first publication of the notice to be made not less than twenty-one (21) days before the date fixed in the resolution for the election and the last publication to be made not more than seven (7) days before the election. At the election, all qualified electors of the City of Louisville may



71 vote, and the ballots used in the election shall have printed  
72 thereon a brief statement of the amount and purposes of the  
73 proposed tax levy and the words "FOR THE TAX" and, on a separate  
74 line, "AGAINST THE TAX" and the voters shall vote by placing a  
75 cross (X) or check (✓) opposite their choice on the proposition.  
76 When the results of the election shall have been canvassed and  
77 certified, the town may levy the tax if sixty percent (60%) of the  
78 qualified electors who vote in the election vote in favor of the  
79 tax. At least thirty (30) days before the effective date of the  
80 tax provided in this section, the governing authorities shall  
81 furnish to the Department of Revenue a certified copy of the  
82 resolution evidencing the tax.

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

94       Section 5. (1) Before levying or collecting the tax  
95 authorized under this act, the governing authorities shall



96 establish and appoint three (3) members to a three-year term on  
97 the Tourism and Economic Advisory Board who shall be composed of  
98 the following:

99           (a) The Mayor of the City of Louisville, or a member of  
100 the Board of Aldermen of the City of Louisville, whose term  
101 expires on July 1, 2015;

102           (b) The chief operating official of the  
103 Louisville/Winston County Economic Development Partnership, whose  
104 term expires on July 1, 2013; and

105           (c) An owner of a hotel/motel establishment operating  
106 such business within the city limits of Louisville, Mississippi,  
107 whose term expires on July 1, 2014.

108           (2) Regardless of the length of appointment, a member's term  
109 on the Tourism and Economic Advisory Board shall terminate should  
110 he or she no longer hold the requisite position for which his or  
111 her appointment is made and a replacement appointment of an  
112 individual who meets the requisite qualification shall be made to  
113 fill the unexpired portion of such appointment.

114           Section 6. The Board of Aldermen of the City of Louisville  
115 is authorized to expend funds solely for the purposes prescribed  
116 under Section 2 of this act, but only after first receiving a  
117 written recommendation for such expenditures from the Tourism and  
118 Economic Advisory Board created under this act.

119           Section 7. Collections of revenue made under this chapter  
120 from and after July 1, 2016, and until the effective date of



121 Senate Bill No. 3065, 2017 Regular Session, are hereby ratified  
122 and confirmed and the expenditures that may have been made by the  
123 City of Louisville of such revenue that was paid to the city are  
124 hereby ratified and confirmed. Any of such revenue paid to the  
125 City of Louisville and held in escrow by the city may be expended  
126 by the city for the purposes authorized in this chapter.

127 Section 8. This act shall be repealed from and after July  
128 1, \* \* \* 2029.

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

