

By: Senator(s) Blount

To: Local and Private

SENATE BILL NO. 3064

1 AN ACT TO AMEND CHAPTER 942, LOCAL AND PRIVATE LAWS OF 2014,
2 AS LAST AMENDED BY CHAPTER 907, LOCAL AND PRIVATE LAWS OF 2021, TO
3 EXTEND THE REPEAL DATE ON THE PROVISION OF LAW AUTHORIZING THE
4 GOVERNING AUTHORITIES OF THE CITY OF BYRAM, MISSISSIPPI, TO IMPOSE
5 A TAX UPON THE GROSS PROCEEDS OF ROOM RENTALS FOR HOTELS OR MOTELS
6 WITHIN THE CITY; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Chapter 942, Local and Private Laws of 2014, as
9 amended by Chapter 941, Local and Private Laws of 2017, as amended
10 by Chapter 907, Local and Private Laws of 2021, is amended as
11 follows:

12 Section 1. As used in this act, the following words shall
13 have the meanings ascribed to them in this section unless
14 otherwise clearly indicated by the context in which they are used:

15 (a) "Hotel" or "motel" means any establishment engaged
16 in the business of furnishing or providing rooms intended or
17 designed for lodging or sleeping purposes for transient guests,
18 which establishment consists of five (5) or more guest rooms and
19 does not encompass any hospital, convalescent or nursing home, or
20 sanitarium, or any hotel-like facility operated by or in



21 connection with a hospital or medical clinic providing rooms
22 exclusively for patients and their families.

23 (b) "City" means the City of Byram, Mississippi.

24 Section 2. (1) For the purpose of providing funds to
25 promote and advertise the attributes of the city, as they relate
26 to tourism, parks and recreation and for promoting tourism, parks
27 and recreation events and activities in the city, the governing
28 authorities of the City of Byram, Mississippi, in their
29 discretion, may levy, assess and collect from every person, firm
30 and corporation operating a hotel or motel in the city, a tax that
31 may be cited as a "tourism tax," which shall be in addition to all
32 other taxes and assessments imposed by the city, as provided in
33 this act.

34 (2) The tax shall be an amount not to exceed two percent
35 (2%) of the gross proceeds derived from hotel and motel room
36 rentals in the city, excluding charges for telephone, laundry and
37 similar services. The tax shall not be levied upon or collected
38 from gross proceeds of nontaxable rooms, room rentals for day
39 meetings that do not serve as overnight sleeping accommodations or
40 room rentals to residential guests of a hotel or motel.

41 (3) Persons liable for the tax imposed pursuant to this act
42 shall add the amount of tax to the gross proceeds from room
43 rentals and shall collect, insofar as practicable, the amount of
44 the tax due by him from the person receiving the services at the
45 time of payment for the services.



46 (4) The tax shall be collected by and paid to the Department
47 of Revenue on a form prescribed by the Department of Revenue, in
48 the same manner that state sales taxes are computed, collected and
49 paid; and the full enforcement provisions and all other provisions
50 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
51 necessary to the implementation and administration of this act.

52 (5) The proceeds of the tax, less three percent (3%) to be
53 retained by the Department of Revenue to defray the costs of
54 collection, shall be paid to the governing authorities of the city
55 on or before the fifteenth day of the month following the month in
56 which they were collected.

57 (6) The proceeds of the tax shall not be considered by the
58 city as general fund revenues but shall be dedicated solely for
59 the purposes set forth in subsection (1) of this section, as
60 determined by the governing authorities of the city, which are
61 designed to promote and advertise tourism, parks and recreation in
62 the city and promote tourism, parks and recreation events in the
63 city.

64 Section 3. Before any tax authorized under this act may be
65 imposed, the governing authorities shall adopt a resolution
66 declaring their intention to levy the tax, setting forth the
67 amount of the tax to be imposed, the date upon which the tax shall
68 become effective, and calling for an election to be held on the
69 question. The date of the election shall be fixed in the
70 resolution. Notice of such intention shall be published once each



71 week for at least three (3) consecutive weeks in a newspaper
72 published or having a general circulation in the city, with the
73 first publication of the notice to be made not less than
74 twenty-one (21) days before the date fixed in the resolution for
75 the election and the last publication to be made not more than
76 seven (7) days before the election. At the election, all
77 qualified electors of the city may vote, and the ballots used in
78 the election shall have printed thereon a brief statement of the
79 amount and purposes of the proposed tax levy and the words "FOR
80 THE TAX" and, on a separate line, "AGAINST THE TAX," and the
81 voters shall vote by placing a cross (X) or check (✓) opposite
82 their choice on the proposition. When the results of the election
83 shall have been canvassed and certified, the city may levy the tax
84 if sixty percent (60%) of the qualified electors who vote in the
85 election vote in favor of the tax. At least thirty (30) days
86 before the effective date of the tax provided in this section, the
87 governing authorities shall furnish to the Department of Revenue a
88 certified copy of the resolution evidencing the tax.

89 Section 4. Before the expenditure of the proceeds of the tax
90 authorized by this act, a budget reflecting the anticipated
91 receipts and expenditures shall be approved by the governing
92 authorities of the city. The first budget of receipts and
93 expenditures shall cover the period beginning with the effective
94 date of the tax and ending with the end of the city's fiscal year,



and thereafter, the budget shall be on the same fiscal basis as the budget of the city.

Section 5. Accounting for receipts and expenditures of the funds derived from the proceeds of the tax authorized by this act shall be made separately from the accounting of receipts and expenditures of the general fund and any other funds of the city. The records reflecting the receipts and expenditures of these funds shall be audited annually by an independent certified public accountant and the audit shall be included in the General Purpose Statement of the City of Byram, Mississippi. The audit shall be made and completed as soon as practicable after the close of the city's fiscal year, and copies of the report of the audit shall be filed with the clerk of the city. The expenses of this audit may be paid from the funds derived pursuant to Section 2 of this act.

Section 6. 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.

