

By: Representatives Weathersby, Rogers

To: Local and Private
Legislation

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1582

1 AN ACT TO AMEND CHAPTER 938, LOCAL AND PRIVATE LAWS OF 1998,
2 TO EXTEND THE REPEALER DATE FROM DECEMBER 31, 2001, TO JULY 1,
3 2014, ON THE LAW THAT AUTHORIZES THE CITY OF RICHLAND TO IMPOSE A
4 TAX UPON THE GROSS SALES OF BARS AND RESTAURANTS.

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

6 SECTION 1. Chapter 938, Local and Private Laws of 1998, is
7 amended as follows:

8 Section 1. As used in this act, the following terms shall
9 have the meanings ascribed to them in this section unless a
10 different meaning is clearly indicated by the context in which
11 they are used:

12 (a) "Governing authorities" means the governing
13 authorities of the City of Richland, Mississippi.

14 (b) "Bar" means all places, required by law to possess
15 an on-premises Alcoholic Beverage Control permit, where beer
16 and/or alcoholic beverages are sold for consumption on the
17 premises.

18 (c) "Restaurant" means all places where prepared food
19 and beverages, including beer and alcoholic beverages, are sold
20 for consumption, whether such food is consumed on the premises or
21 not. The term "restaurant" does not include any school, hospital,
22 convalescent or nursing home, or any restaurant-like facility
23 operated by or in connection with a school, hospital, medical
24 clinic, convalescent or nursing home providing food for students,
25 patients, visitors or their families.

26 Section 2. (1) For the purpose of providing funds for the
27 promotion of economic and community development in the City of

Richland including the construction of a multipurpose building to be used for a community center and other purposes, the governing authorities of the City of Richland are authorized, in their discretion, to levy and collect from the following persons a tax, which shall be in addition to all of the taxes and assessments imposed. The tax shall be imposed on the following persons:

(a) A tax upon every person, firm or corporation operating a bar in the City of Richland, at a rate not to exceed two percent (2%) of the gross proceeds of the sales of such bar; and

(b) A tax upon every person, firm or corporation operating a restaurant in the City of Richland, at a rate not to exceed two percent (2%) of the gross proceeds of the sales of beer and alcoholic beverages sold for consumption on the premises and all prepared foods of such restaurant.

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

(3) Such tax shall be collected by and paid to the State Tax Commission on a form prescribed by the State Tax Commission in the manner that state sales taxes are 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 such tax, less three percent (3%) thereof which shall be retained by the State Tax Commission to defray the cost of collection, shall be paid to the governing authorities of the City of Richland, on or before the fifteenth day of the month in which collected.

(5) The proceeds of such tax shall not be considered by the City of Richland 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

65 imposed, the governing authorities shall adopt a resolution
66 declaring its intention to levy the tax, setting forth the amount
67 of such tax to be imposed, the date upon which such tax shall
68 become effective and calling for a referendum to be held on the
69 question. The date of the election shall be the first Tuesday
70 after the first Monday in November 1998. Notice of such intention
71 shall be published once each week for at least three (3)
72 consecutive weeks in a newspaper published or having a general
73 circulation in the county, with the first publication of such
74 notice to be made not less than twenty-one (21) days before the
75 date fixed in the resolution for the election and the last
76 publication to be made not more than seven (7) days before the
77 election. At the election, all qualified electors of the City of
78 Richland may vote, and the ballots used in such election shall
79 have printed thereon a brief statement of the amount and purposes
80 of the proposed tax levy and the words "FOR THE ECONOMIC AND
81 COMMUNITY DEVELOPMENT TAX" and, on a separate line, "AGAINST THE
82 ECONOMIC AND COMMUNITY DEVELOPMENT TAX," and the voters shall vote
83 by placing a cross (X) or check () opposite their choice on the
84 proposition. When the results of any such election shall have
85 been canvassed by the election commission of the county and
86 certified, the city may levy the tax beginning on the first day of
87 January 1999, if a majority of the qualified electors who vote in
88 the election vote in favor of the tax.

89 Section 4. Accounting for receipts and expenditures of the
90 funds described in this act must be made separately from the
91 accounting of receipts and expenditures of the general fund and
92 any other funds of the City of Richland. The records reflecting
93 the receipts and expenditures of the funds prescribed in this act
94 shall be audited annually by an independent certified public
95 accountant, and the accountant shall make a written report of his
96 audit to the governing authorities. The audit shall be made and
97 completed as soon as practicable after the close of the fiscal

98 year, and expenses of such audit shall be paid from the funds
99 derived pursuant to this act.

100 * * *

101 Section 5. The governing authorities of the City of Richland
102 shall submit this act, immediately upon approval by the Governor,
103 or upon approval by the Legislature subsequent to a veto, to the
104 Attorney General of the United States or to the United States
105 District Court for the District of Columbia in accordance with the
106 provisions of the Voting Rights Act of 1965, as amended and
107 extended.

108 Section 6. This act shall take effect and be in force from
109 and after the date it is effectuated under Section 5 of the Voting
110 Rights Act of 1965, as amended and extended.

111 Section 7. The provisions of this act shall be repealed from
112 and after July 1, 2014.

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