

By: Moore (60th), Rogers, Smith (59th),  
Weathersby

To: Local and Private  
Legislation; Ways and  
Means

HOUSE BILL NO. 1666

1 AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF  
2 BRANDON TO LEVY A TAX UPON THE GROSS SALES OF BARS AND RESTAURANTS  
3 IN AN AMOUNT NOT TO EXCEED TWO PERCENT OF GROSS SALES; TO PROVIDE  
4 THAT SUCH TAX SHALL BE COLLECTED BY THE STATE TAX COMMISSION AND  
5 PAID TO THE CITY OF BRANDON; TO PROVIDE THAT THE PORTION OF THE  
6 PROCEEDS RECEIVED BY THE CITY OF BRANDON SHALL BE DEDICATED TO AND  
7 EXPENDED SOLELY FOR THE PURPOSE OF PROMOTING ECONOMIC AND  
8 COMMUNITY DEVELOPMENT IN THE CITY OF BRANDON AND SPECIFICALLY FOR  
9 THE CONSTRUCTION AND/OR RENOVATION OF A MULTIPURPOSE BUILDING TO  
10 BE USED FOR A LIBRARY/COMMUNITY CENTER AND FOR THE CONSTRUCTION OF  
11 A TENNIS COMPLEX; TO PROVIDE FOR A REFERENDUM ON THE PROPOSED TAX  
12 LEVY; AND FOR RELATED PURPOSES.

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

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

18 (a) "Governing authorities" means the governing  
19 authorities of the City of Brandon, Mississippi.

20 (b) "Bar" means all places, required by law to possess  
21 an on-premises Alcoholic Beverage Control permit, where beer,  
22 light wine and/or alcoholic beverages are sold for consumption on  
23 the premises.

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

32 SECTION 2. (1) For the purpose of providing funds for the  
33 promotion of economic and community development in the City of  
34 Brandon including the construction and/or renovation of a  
35 multipurpose building to be used for a library/community center  
36 and for the construction of a tennis complex and for other related  
37 purposes, the governing authorities of the City of Brandon 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, corporation or other  
43 entity operating a bar in the City of Brandon, at a rate not to  
44 exceed two percent (2%) of the gross proceeds of the sales of such  
45 bar and including but not limited to the sales of beer, light wine  
46 and alcoholic beverages sold for consumption on the premises and  
47 all prepared foods and beverages of such bar; and

48 (b) A tax upon every person, firm, corporation or other  
49 entity operating a restaurant in the City of Brandon, at the rate  
50 not to exceed two percent (2%) of the gross proceeds of the sales  
51 of such restaurant and including but not limited to the sales of  
52 beer, light wine and alcoholic beverages sold for consumption on  
53 the premises and all prepared foods and beverages of such  
54 restaurant.

55 (2) Persons, firms, corporations or other entities liable  
56 for the levy imposed under subsection (1) of this section shall  
57 add the amount of the levy to the sales price of the services  
58 and/or products set out in subsection (1) of the section and shall  
59 collect the amount of the tax due by them from the person  
60 receiving the services and/or product at the time of payment  
61 therefor.

62 (3) Such tax shall be collected by and paid to the State Tax  
63 Commission on a form prescribed by the State Tax Commission in the  
64 manner that state sales taxes are computed, collected and paid;

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

68 (4) The proceeds of such tax, less three percent (3%)  
69 thereof which shall be retained by the State Tax Commission to  
70 defray the cost of collection, shall be paid to the governing  
71 authorities of the City of Brandon, on or before the fifteenth day  
72 of the month in which collected.

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

76 SECTION 3. Before any tax authorized under this act may be  
77 imposed, the governing authorities of the City of Brandon shall  
78 adopt a resolution declaring its intention to levy the tax,  
79 setting forth the amount of such tax to be imposed and the date  
80 upon which such tax shall become effective and calling for a  
81 referendum to be held on the question. The date of the election  
82 shall be on a date to be called by the governing authorities and  
83 held for that purpose. Notice of such intention shall be  
84 published once each week for at least three (3) consecutive weeks  
85 in a newspaper published or having a general circulation in the  
86 City of Brandon, with the first publication of such notice to be  
87 made not less than twenty-one (21) days before the date fixed for  
88 the election and the last publication to be made not more than  
89 seven (7) days before the election. Such notice shall be no less  
90 than one-fourth (1/4) page in size and the type used shall be no  
91 smaller than eighteen (18) point and surrounded by a  
92 one-fourth-inch solid border. The notice may not be placed in  
93 that portion of the newspaper where legal notices and classified  
94 advertisements appear. At the election, all qualified electors of  
95 the City of Brandon may vote, and the ballots used in such  
96 election shall have printed thereon a brief statement of the  
97 amount and purposes of the proposed tax levy and the words "FOR

98 THE ECONOMIC AND COMMUNITY DEVELOPMENT TAX," and, on a separate  
99 line, "AGAINST THE ECONOMIC AND COMMUNITY DEVELOPMENT TAX," and  
100 the voters shall vote by placing a cross (X) or check (a) opposite  
101 their choice on the proposition. When the results of such  
102 election shall have been canvassed by the election commissioners  
103 of the City of Brandon and certified, the City of Brandon may levy  
104 the tax beginning on the first day of the second month following  
105 the date of adoption of such tax, if a majority of the qualified  
106 electors of the City of Brandon who vote in the election vote in  
107 favor of the tax. At least thirty (30) days before the effective  
108 date of the tax, the governing authorities shall furnish to the  
109 State Tax Commission a certified copy of a resolution of the  
110 governing authorities of the City of Brandon evidencing such tax.

111 SECTION 4. Accounting for receipts and expenditures of the  
112 funds described in this act must be made separately from the  
113 accounting of receipts and expenditures of the general fund and  
114 any other funds of the City of Brandon. The records reflecting  
115 the receipts and expenditures of the funds prescribed in this act  
116 shall be audited annually by an independent certified public  
117 accountant, and the accountant shall make a written report of his  
118 audit to the governing authorities. The audit shall be made and  
119 completed as soon as practicable after the close of the fiscal  
120 year, and expenses of such audit shall be paid from the funds  
121 derived pursuant to the act.

122 SECTION 5. The governing authorities of the City of Brandon  
123 shall submit this act, immediately upon approval by the Governor,  
124 or upon approval by the Legislature subsequent to a veto, to the  
125 Attorney General of the United States or to the United States  
126 District Court for the District of Columbia in accordance with the  
127 provisions of the Voting Rights Act of 1965, as amended and  
128 extended.

129 SECTION 6. This act shall take effect and be in force from  
130 and after the date it is effectuated under Section 5 of the Voting

131 Rights Act of 1965, as amended and extended, and shall stand  
132 repealed on December 31, 2010.