

Senate Amendments to House Bill No. 1768

TO THE CLERK OF THE HOUSE:

THIS IS TO INFORM YOU THAT THE SENATE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

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) "Board of Supervisors" means the Board of
17 Supervisors of Leflore County, 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 such establishment consists of six (6) or more guest
22 rooms and does not encompass any hospital, convalescent or nursing
23 home or sanitarium, or any hotel-like facility operated by or in
24 connection with a hospital or medical clinic providing rooms
25 exclusively for patients and their families.

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

34 **SECTION 2.** (1) For the purpose of providing funds to make
35 repairs, provide maintenance and make long-term capital
36 improvements to the Leflore County Convention and Recreation
37 Center and adjacent parking lot, to promote tourism and economic
38 and community development, to provide recreational facilities and

39 programs and to effectuate other programs as determined by the
40 board of supervisors to be in the best interests of Leflore
41 County, Mississippi, the Board of Supervisors of Leflore County,
42 Mississippi, may, in its discretion, levy and collect from the
43 persons hereinafter specified a tax, which shall be in addition to
44 all of the taxes and assessments imposed. The tax shall be
45 imposed on the following persons:

46 (a) A tax upon every person, firm or corporation
47 operating a motel or hotel in Leflore County, Mississippi, at a
48 rate not to exceed one percent (1%) of the gross proceeds of room
49 rentals for each such hotel or motel.

50 (b) A tax upon every person, firm or corporation
51 operating a restaurant or such other business, where prepared food
52 or drink is sold to the public in Leflore County, Mississippi, at
53 a rate not to exceed one percent (1%) of the gross proceeds of the
54 sales of such restaurant or business.

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

61 (3) Such tax shall be collected by and paid to the
62 Mississippi State Tax Commission on a form prescribed by the State
63 Tax Commission in the manner that state sales taxes are computed,
64 collected and paid; and full enforcement provisions and all other
65 provisions of Chapter 65, Title 27, Mississippi Code of 1972,
66 shall apply as necessary to the implementation and administration
67 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 Board of
71 Supervisors of Leflore County, Mississippi, on or before the
72 fifteenth day of the month following the month in which collected.

73 (5) The proceeds of such tax shall not be considered by
74 Leflore County 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 board of supervisors shall adopt a resolution
78 declaring its intention to levy the tax, setting forth the amount
79 of the tax to be imposed, the date upon which the tax shall become
80 effective and calling for an election to be held on the question.
81 The date of the election shall be fixed in the resolution. Notice
82 of such intention shall be published once each week for at least
83 three (3) consecutive weeks in a newspaper published or having a
84 general circulation in Leflore County, with the first publication
85 of the notice to be made not less than twenty-one (21) days before
86 the date fixed in the resolution for the election and the last
87 publication to be made not more than seven (7) days before the
88 election. At the election, all qualified electors of Leflore
89 County may vote, and the ballots used in the election shall have
90 printed thereon a brief statement of the amount and purposes of
91 the proposed tax levy and the words "FOR THE TAX" and, on a
92 separate line, "AGAINST THE TAX" and the voters shall vote by
93 placing a cross (X) or check (✓) opposite their choice on the
94 proposition. When the results of the election shall have been
95 canvassed and certified, the county may levy the tax if sixty
96 percent (60%) of the qualified electors who vote in the election
97 vote in favor of the tax. At least thirty (30) days before the
98 effective date of the tax provided in this section, the board of
99 supervisors shall furnish to the State Tax Commission a certified
100 copy of the resolution evidencing the tax.

101 **SECTION 4.** Accounting for receipts and expenditures of the
102 funds herein described shall be made separately from the
103 accounting of receipts and expenditures of the general fund and
104 any other funds of Leflore County, Mississippi. The records
105 reflecting the receipts and expenditures of the funds prescribed
106 herein shall be audited annually by an independent certified
107 public accountant, and the accountant shall make a written report

108 of his audit to the governing authorities. The audit shall be
109 made and completed as soon as practicable after the close of the
110 fiscal year, and expenses of such audit shall be paid from the
111 funds derived in accordance with this act.

112 **SECTION 5.** The Leflore County Board of Supervisors is
113 directed to submit this act, immediately upon approval by the
114 Governor, or upon approval by the Legislature subsequent to a
115 veto, to the Attorney General of the United States or to the
116 United States District Court for the District of Columbia in
117 accordance with the provisions of the Voting Rights Act of 1965,
118 as amended and extended.

119 **SECTION 6.** This act shall take effect and be in force from
120 and after the date it is effectuated under Section 5 of the Voting
121 Rights Act of 1965, as amended and extended.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF LEFLORE
2 COUNTY, MISSISSIPPI, TO LEVY A TAX UPON THE GROSS SALES OF HOTELS,
3 MOTELS AND RESTAURANTS IN AN AMOUNT NOT TO EXCEED ONE PERCENT OF
4 GROSS SALES FOR THE PURPOSE OF PROVIDING FUNDS TO MAKE REPAIRS,
5 PROVIDE MAINTENANCE AND MAKE LONG-TERM CAPITAL IMPROVEMENTS TO THE
6 LEFLORE COUNTY CONVENTION AND RECREATION CENTER AND ADJACENT
7 PARKING LOT, TO PROMOTE TOURISM AND TO PROVIDE RECREATIONAL
8 FACILITIES AND PROGRAMS; TO PROVIDE FOR AN ELECTION ON WHETHER THE
9 TAX MAY BE LEVIED; TO PROVIDE THAT SUCH TAX BE COLLECTED BY THE
10 STATE TAX COMMISSION AND PAID TO LEFLORE COUNTY, MISSISSIPPI; AND
11 FOR RELATED PURPOSES.

SS01\HB1768A.J

John O. Gilbert
Secretary of the Senate