

By: Representative Lane

To: Local and Private
Legislation

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1766

1 AN ACT TO AMEND CHAPTER 938, LOCAL AND PRIVATE LAWS OF 2005,
2 TO EXTEND FROM DECEMBER 31, 2007, TO JULY 1, 2011, THE REPEALER ON
3 THE RECREATIONAL FACILITIES TAX FOR THE CITY OF WAYNESBORO AND
4 WAYNE COUNTY; TO REVISE THE LOCATION WHERE SUCH FACILITIES MAY BE
5 LOCATED; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Chapter 938, Local and Private Laws of 2005, is
8 amended as follows:

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

13 (a) "Board of supervisors" means the Board of
14 Supervisors of Wayne County, Mississippi.

15 (b) "Governing authorities" means the Mayor and Board
16 of Aldermen of the City of Waynesboro, Mississippi.

17 (c) "Hotel" or "motel" means any establishment engaged
18 in the business of furnishing or providing six (6) or more rooms
19 intended or designed for dwelling, lodging or sleeping purposes to
20 transient guests. The term "hotel" or "motel" does not include
21 any hospital, convalescent or nursing home or sanitarium, or any
22 hotel-like facility operated by or in connection with a hospital
23 or medical clinic providing rooms exclusively for patients and
24 their families.

25 (d) "Restaurant" means all places where prepared food
26 and beverages are sold for consumption, whether such food is
27 consumed on the premises or not. The term "restaurant" does not
28 include any 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 (e) "Bar" means all places required by law to possess
33 an on-premises Alcoholic Beverage Control Permit where beer or
34 other alcoholic beverages, or both, are sold for consumption on
35 the premises.

36 Section 2. (1) For the purpose of providing funds to
37 construct and improve recreational facilities within the
38 boundaries of the City of Waynesboro, Mississippi, as such
39 boundaries currently exist, provided such area is within one
40 thousand (1,000) yards from the boundaries of the City of
41 Waynesboro, as those boundaries existed before March 26, 2001, the
42 board of supervisors and the governing authorities are authorized,
43 in their discretion, to levy and collect from the following
44 persons a tax, which shall be in addition to all of the taxes and
45 assessments imposed. The tax shall be on the following persons:

46 (a) An additional tax upon every person, firm or
47 corporation operating a hotel or motel in the City of Waynesboro,
48 or in Wayne County outside the city limits, at a rate not to
49 exceed one percent (1%) of the gross proceeds derived from room
50 rentals;

51 (b) An additional tax upon every person, firm or
52 corporation operating a restaurant in the City of Waynesboro, or
53 in Wayne County outside the city limits, where prepared food and
54 drink is sold to the public, at a rate not to exceed one percent
55 (1%) of the gross proceeds of the sales of such restaurant; and

56 (c) An additional tax upon every person, firm or
57 corporation operating a bar in the City of Waynesboro, or in Wayne
58 County outside the city limits, at a rate not to exceed one
59 percent (1%) of the gross proceeds of the sales of such bar.

60 (2) Persons, firms or corporations liable for the levy
61 imposed under subsection (1) of this section shall add the amount

of the levy to the sales price of the rooms and products 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, 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 Waynesboro 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 and the board of supervisors shall adopt a resolution declaring their intention to levy the taxes, setting forth the amount of such tax to be imposed, the date upon which such taxes shall become effective and calling for a referendum to be held on the question. Notice of such intention shall be published once each week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the county, with the first publication of such notice to be made not less than twenty-one (21) days before the date fixed in the resolution for the referendum and the last publication to be made not more than seven (7) days before the referendum. At the referendum, all qualified electors of the county may vote, and the ballots used in such referendum shall have printed thereon a brief statement of the amount and purposes

of the proposed tax levy and the words "FOR THE TAX" and, on a separate line, "AGAINST THE TAX," and the voters shall vote by placing a cross (X) or check (✓) opposite their choice on the proposition. When the results of any such referendum shall have been canvassed by the election commission and certified, the city and the county may levy the taxes beginning on the first day of the second month following the referendum, only if at least sixty percent (60%) of the qualified electors who vote in the election vote in favor of the tax. No public funds shall be used for the purpose of promoting the adoption of the referendum and no city or county employee may promote the referendum during business hours. At least thirty (30) days before the effective date of the taxes, the governing authorities and the board of supervisors shall furnish to the State Tax Commission a certified copy of the resolution evidencing the taxes.

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

Section 5. This act shall stand repealed from and after July 1, 2011.

Section 6. The board of supervisors and the governing authorities are directed to submit this act, immediately upon approval by the Governor, or upon approval by the Legislature subsequent to a veto, to the Attorney General of the United States or to the United States District Court for the District of

128 Columbia in accordance with the provisions of the Voting Rights
129 Act of 1965, as amended and extended.

130 Section 7. This act shall take effect and be in force from
131 and after the date it is effectuated under Section 5 of the Voting
132 Rights Act of 1965, as amended and extended.

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