

By: Representative Lane

To: Local and Private
Legislation

HOUSE BILL NO. 1766

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

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

6 **SECTION 1.** Chapter 938, Local and Private Laws of 2005, 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) "Board of supervisors" means the Board of
13 Supervisors of Wayne County, Mississippi.

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

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

24 (d) "Restaurant" means all places where prepared food
25 and beverages are sold for consumption, whether such food is
26 consumed on the premises or not. The term "restaurant" does not
27 include any school, hospital, convalescent or nursing home, or any
28 restaurant-like facility operated by or in connection with a

29 school, hospital, medical clinic, convalescent or nursing home
30 providing food for students, patients, visitors or their families.

31 (e) "Bar" means all places required by law to possess
32 an on-premises Alcoholic Beverage Control Permit where beer or
33 other alcoholic beverages, or both, are sold for consumption on
34 the premises.

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

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

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

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

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

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

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

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

128 Section 6. This act shall take effect and be in force from
129 and after the date it is effectuated under Section 5 of the Voting
130 Rights Act of 1965, as amended and extended.
131 **SECTION 2.** This act shall take effect and be in force from
132 and after its passage.