

By: Representative Middleton

To: Local and Private
Legislation; Ways and Means

HOUSE BILL NO. 1810

1 AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF
2 PORT GIBSON, MISSISSIPPI, TO LEVY A TAX UPON THE GROSS PROCEEDS OF
3 SALES OF RESTAURANTS IN A CERTAIN AREA WITHIN THE CITY TO BE KNOWN
4 AS THE PORT GIBSON RESTAURANT TAX DISTRICT; TO SET FORTH AND
5 DESCRIBE THE BOUNDARIES OF THE PORT GIBSON RESTAURANT TAX
6 DISTRICT; TO PROVIDE THAT SUCH TAX SHALL BE COLLECTED BY THE STATE
7 TAX COMMISSION; TO PROVIDE PURPOSES FOR WHICH THE REVENUE RECEIVED
8 BY THE CITY OF PORT GIBSON FROM SUCH TAX MAY BE UTILIZED; AND FOR
9 RELATED PURPOSES.

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

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

15 (a) "Governing authorities" means the Mayor and Board
16 of Aldermen of the City of Port Gibson, Mississippi.

17 (b) "Restaurant" means all places, including hotel and
18 motel dining rooms, cafeterias, cafes, lunch stands, grocery and
19 convenience stores, where prepared food and beverages are sold for
20 consumption, whether such food is consumed on the premises or not.
21 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 (c) "Prepared food" means food prepared on the premises
27 of a restaurant.

28 (d) "Port Gibson Restaurant Tax District" means the
29 following described area located in the City of Port Gibson,
30 Claiborne County, Mississippi:

31 Begin at the iron rod near the South bank of the
32 South Fork of the Bayou Pierre, which said rod is
33 located with certainty as follows, to wit: Begin
34 at the point in the center of Market Street of said
35 Town of Port Gibson at a point from which the
36 Northeast corner of the Claiborne County Court
37 House as situated in the year 1901 bears North 45
38 degrees West 71 feet 8 inches, and the Northwest
39 corner of the Claiborne County Jail as situated in
40 said year bore North 89 degrees 68 feet; thence run
41 North 20 degrees East 1450 feet to a point near the
42 South Fork of Bayou Pierre, the above named iron
43 rod, the starting point for fixing the entire
44 boundaries of the Town of Port Gibson as changed;
45 from said iron rod run North 70 degrees West 500
46 feet to stake; thence run South 65 degrees West
47 1250 feet to stake; thence West 168 feet; thence
48 North 59 degrees West 212 feet to stake; thence
49 North 43 degrees West 119 feet to stake; thence
50 North 24 degrees 30 minutes West 200 feet to stake;
51 thence North 19 degrees West 650 feet to stake;
52 thence South 64 degrees West 519 feet to stake;
53 thence South 15 degrees 30 minutes East 1300 feet
54 to stake; thence run South 30 degrees West 322 feet
55 to stake; thence South 11 degrees 30 minutes West
56 1484 feet to stake; thence South 30 degrees East
57 655 feet to stake; thence South 38 degrees West 700
58 feet to stake; thence South 25 degrees East 400
59 feet to stake; thence South 11 degrees West 688
60 feet to stake; thence South 20 degrees East 1070
61 feet to stake; thence South 2 degrees West 1000
62 feet to stake; thence South 29 degrees East 1346
63 feet to stake; thence South 27 degrees West 137

64 feet to stake; thence South 67 degrees East 1047
65 feet to Iron in branch; thence North 74 degrees
66 East 584 feet to iron; thence South 85 degrees East
67 1240 feet to a point on the East right-of-way line
68 of Bridewell Lane extended; thence North 17 degrees
69 East 638 feet to a point on the North side of the
70 Pattison and Port Gibson Public Road (as located in
71 the year 1901); thence South 58 degrees East 944
72 feet to point where stake is set; thence North 23
73 degrees East 1080 feet to stake; thence North 23
74 degrees East 600 feet to stake; thence North 22
75 degrees East 2866 feet to stake near South bank of
76 the South Fork of Bayou Pierre; thence North 74
77 degrees West 350 feet to stake; thence North 1
78 degree East 1000 feet to stake; thence North 37
79 degrees West 3000 feet to stake; thence North 63
80 degrees West 800 feet to stake; thence North 70
81 degrees West 546 feet to iron rod near the South
82 bank of South Fork of Bayou Pierre, the point of
83 beginning.

84 **SECTION 2.** (1) For the purpose of providing funds to meet
85 obligations incurred, to improve infrastructure in the Port Gibson
86 Restaurant Tax District and to promote tourism, economic and
87 community development, and to provide outstanding recreational
88 facilities and programs in the district in the City of Port
89 Gibson, the governing authorities are authorized, in their
90 discretion, to levy and collect a tax upon every person, firm or
91 corporation operating a restaurant in the Port Gibson Restaurant
92 Tax District, where prepared food and drink is sold to the public,
93 at a rate not to exceed two percent (2%) of the gross proceeds of
94 the sales of such restaurant.

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

97 of the levy to the sales price of the products set out in
98 subsection (1) of this section and shall collect, insofar as is
99 practicable, the amount of the tax due by them from the person
100 receiving the product at the time of payment therefor.

101 (3) Such tax shall be collected by and paid to the State Tax
102 Commission on a form prescribed by the State Tax Commission in the
103 manner that state sales taxes are computed, collected and paid;
104 and full enforcement provisions and all other provisions of
105 Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
106 necessary to the implementation and administration of this act.

107 (4) The proceeds of such tax, less three percent (3%)
108 thereof which shall be retained by the State Tax Commission to
109 defray the cost of collection, shall be paid to the governing
110 authorities, on or before the fifteenth day of the month in which
111 collected.

112 (5) The proceeds of such tax shall not be considered by the
113 City of Port Gibson as general fund revenues but shall be
114 dedicated to and expended solely for the purposes specified in
115 this section.

116 **SECTION 3.** Before any tax authorized under this act may be
117 imposed, the governing authorities shall adopt a resolution
118 declaring their intention to levy the tax, setting forth the
119 amount of the tax to be imposed, the date upon which the tax shall
120 become effective and calling for an election to be held on the
121 question. The date of the election shall be fixed in the
122 resolution. Notice of such intention shall be published once each
123 week for at least three (3) consecutive weeks in a newspaper
124 published or having a general circulation in the City of Port
125 Gibson, with the first publication of such notice to be made not
126 less than twenty-one (21) days before the date fixed in the
127 resolution for the election, and the last publication to be made
128 not more than seven (7) days before the election. At the
129 election, all qualified electors of the City of Port Gibson may

130 vote, and the ballots used in such election shall have printed
131 thereon a brief statement of the amount and purposes of the
132 proposed tax levy and the words "FOR THE TAX" and, on a separate
133 line, "AGAINST THE TAX" and the voters shall vote by placing a
134 cross (X) or check (✓) opposite their choice on the proposition.
135 When the results of the election shall have been canvassed and
136 certified, the city may levy the tax if sixty percent (60%) of the
137 qualified electors who vote in the election vote in favor of the
138 tax. At least thirty (30) days before the effective date of the
139 tax provided in this section, the governing authorities shall
140 furnish to the State Tax Commission a certified copy of the
141 resolution evidencing such tax.

142 **SECTION 4.** Accounting for receipts and expenditures of the
143 funds described in this act must be made separately from the
144 accounting of receipts and expenditures of the general fund and
145 any other funds of the City of Port Gibson. The records
146 reflecting the receipts and expenditures of the funds prescribed
147 in this act shall be audited annually by an independent certified
148 public accountant, and the accountant shall make a written report
149 of his audit to the governing authorities. The audit shall be
150 made and completed as soon as practicable after the close of the
151 fiscal year, and expenses of such audit shall be paid from the
152 funds derived pursuant to this act.

153 **SECTION 5.** The governing authorities are directed to submit
154 this act, immediately upon approval by the Governor, or upon
155 approval by the Legislature subsequent to a veto, to the Attorney
156 General of the United States or to the United States District
157 Court for the District of Columbia in accordance with the
158 provisions of the Voting Rights Act of 1965, as amended and
159 extended.

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