

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**House Bill No. 1766**

**BY: Committee**

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

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 those  
38 boundaries existed before March 26, 2001, the board of supervisors  
39 and the governing authorities are authorized, in their discretion,  
40 to levy and collect from the following persons a tax, which shall  
41 be in addition to all of the taxes and assessments imposed. The  
42 tax shall be on the following persons:

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

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

53           (c) An additional tax upon every person, firm or  
54 corporation operating a bar in the City of Waynesboro, or in Wayne

County outside the city limits, at a rate not to exceed one percent (1%) of the gross proceeds of the sales of such bar.

(2) Persons, firms or corporations liable for the levy 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

87 date fixed in the resolution for the referendum and the last  
88 publication to be made not more than seven (7) days before the  
89 referendum. At the referendum, all qualified electors of the  
90 county may vote, and the ballots used in such referendum shall  
91 have printed thereon a brief statement of the amount and purposes  
92 of the proposed tax levy and the words "FOR THE TAX" and, on a  
93 separate line, "AGAINST THE TAX," and the voters shall vote by  
94 placing a cross (X) or check (✓) opposite their choice on the  
95 proposition. When the results of any such referendum shall have  
96 been canvassed by the election commission and certified, the city  
97 and the county may levy the taxes beginning on the first day of  
98 the second month following the referendum, only if at least sixty  
99 percent (60%) of the qualified electors who vote in the election  
100 vote in favor of the tax. No public funds shall be used for the  
101 purpose of promoting the adoption of the referendum and no city or  
102 county employee may promote the referendum during business hours.  
103 At least thirty (30) days before the effective date of the taxes,  
104 the governing authorities and the board of supervisors shall  
105 furnish to the State Tax Commission a certified copy of the  
106 resolution evidencing the taxes.

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

118           Section 5. This act shall stand repealed from and after July  
119 1, 2011.

120           Section 6. The board of supervisors and the governing  
121 authorities are directed to submit this act, immediately upon  
122 approval by the Governor, or upon approval by the Legislature  
123 subsequent to a veto, to the Attorney General of the United States  
124 or to the United States District Court for the District of  
125 Columbia in accordance with the provisions of the Voting Rights  
126 Act of 1965, as amended and extended.

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

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

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

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; AND FOR RELATED PURPOSES.