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Chapter No. 921
12/HR07/R2087PH
see 1 KB

HOUSE BILL NO. 1634

Originated in House  Clerk

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AN ACT TO AMEND CHAPTER 939, LOCAL AND PRIVATE LAWS OF 1998, AS AMENDED BY CHAPTER 1046, LOCAL AND PRIVATE LAWS OF 1999, TO EXTEND THE REPEAL DATE FROM DECEMBER 31, 2014, TO DECEMBER 31, 2016, ON THE LAW THAT AUTHORIZES THE CITY OF FLORENCE TO IMPOSE A TAX UPON THE GROSS PROCEEDS OF THE SALES OF BARS AND RESTAURANTS; AND FOR RELATED PURPOSES.

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

SECTION 1. Chapter 939, Local and Private Laws of 1998, as amended by Chapter 1046, Local and Private Laws of 1999, is amended as follows:

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

(a) "Governing authorities" means the Mayor and Board of Aldermen of the City of Florence, Mississippi.

(b) "Bar" means all places, required by law to possess an on-premises Alcoholic Beverage Control permit, where beer and/or alcoholic beverages are sold for consumption on the premises.

(c) "Restaurant" means all places where prepared food and beverages, including beer and alcoholic beverages, are sold for consumption, whether such food is consumed on the premises or not. The term "restaurant" does not include any school, hospital, convalescent or nursing home, or any restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors or their families.

Section 2. (1) For the purpose of providing funds to promote economic development and to construct recreational facilities, the governing authorities of the City of Florence are authorized, in their discretion, to levy and collect from the following persons a tax, which shall be in addition to all of the taxes and assessments imposed. The tax shall be imposed on the following persons:

(a) A tax upon every person, firm or corporation operating a bar in the City of Florence, at a rate not to exceed two percent (2%) of the gross proceeds of the sales of such bar; and

(b) A tax upon every person, firm or corporation operating a restaurant in the City of Florence, at a rate not to exceed two percent (2%) of the gross proceeds of the sales of beer and alcoholic beverages sold for consumption on the premises and all prepared foods of such restaurant.

(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 Department of Revenue on a form prescribed by the Department of Revenue 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 Department of Revenue to defray the cost of collection, shall be paid to the governing

authorities of the City of Florence, 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 Florence 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 shall adopt a resolution declaring its intention to levy the tax, setting forth the amount of such tax to be imposed, the date upon which such tax shall become effective and calling for a referendum to be held on the question. The date of the election shall be the first Tuesday after the first Monday in November 1998. 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 election and the last publication to be made not more than seven (7) days before the election. At the election, all qualified electors of the City of Florence may vote, and the ballots used in such election shall have printed thereon a brief statement of the amount and purposes of the proposed tax levy and the words "FOR THE ECONOMIC DEVELOPMENT AND RECREATIONAL FACILITIES TAX" and, on a separate line, "AGAINST THE ECONOMIC DEVELOPMENT AND RECREATIONAL FACILITIES 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 election shall have been canvassed by the election commission of the county and certified, the city may levy the tax beginning on the first day of January 1999, if a majority of the qualified electors who vote in the election vote in favor of the tax.

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 Florence. 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 be repealed from and after the earlier of:

- (a) December 31, 2016, or
- (b) Not more than two (2) months following the time

that:

- (i) The recreational facilities authorized to be constructed by this act have been completed, and
- (ii) Either all principal, interest, costs and other expenses for all bonds, notes or other borrowings to pay the cost of constructing such facilities have been paid and are completely satisfied, or there exists in any special account established to retire such bonds, notes or other borrowings an amount on deposit which, together with any earnings on investments to accrue to the account, is equal to or greater than the amount necessary to pay such indebtedness.

Section 6. The governing authorities of the City of Florence shall 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 Columbia in accordance with the provisions of the Voting Rights Act of 1965, as amended and extended.

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

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

PASSED BY THE HOUSE OF REPRESENTATIVES
April 12, 2012



SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
April 23, 2012



PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR



GOVERNOR
3:30pm 5/1/12