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Chapter No. 918

14/SS26/R43CS

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SENATE BILL NO. 2925

Originated in Senate

Liz Wald

Secretary

SENATE BILL NO. 2925

AN ACT TO AMEND CHAPTER 955, LOCAL AND PRIVATE LAWS OF 2011, TO EXTEND THE REPEAL DATE ON THE LAW THAT AUTHORIZES THE CITY OF SOUTHAVEN, MISSISSIPPI, TO IMPOSE A TAX UPON THE GROSS PROCEEDS OF SALES OF BEVERAGES AND PREPARED FOOD AT RESTAURANTS WITHIN THE CITY; AND FOR RELATED PURPOSES.

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

SECTION 1. Chapter 955, Local and Private Laws of 2011, is amended as follows:

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

- (a) "City" means the City of Southaven, Mississippi.
- (b) "Fiscal year" means the period from October 1 to September 30 of each calendar year.
- (c) "Governing authorities" means the Mayor and Board of Aldermen of the City of Southaven, Mississippi.
- (d) "Restaurant" means and includes all places where prepared food is sold through the use of facilities to accommodate twenty-five (25) or more persons and includes hotel and motel

dining rooms. 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 tourism, parks and recreation, the governing authorities are authorized, in their discretion, to levy and collect a tax upon every person, firm or corporation operating a restaurant in the city, at a rate not to exceed one percent (1%) of the gross proceeds from the sales of beverages and prepared food at restaurants.

(2) Persons, firms or corporations liable for the tax imposed shall add the amount of tax to the sales price of goods described in subsection (1) of this section and shall collect, insofar as practicable, the amount of the tax due by them from the person receiving the services or goods at the time of payment thereof.

(3) The tax shall be collected and paid to the Department of Revenue, on a form to be prescribed by the Department of Revenue in the same manner that state sales taxes are computed, collected and paid, and the full enforcement provisions and all other provisions of the Mississippi Sales Tax Law (Chapter 65, Title 27, Mississippi Code of 1972) shall apply as necessary to the implementation and administration of this act.

(4) The proceeds of the 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 on or before the fifteenth day of the month in which collected.

(5) The proceeds of the tax collected under this act shall not be considered by the city as general fund revenues, but shall be dedicated solely for the purpose of carrying out the purposes described in this section.

Section 3. Before any tax authorized under this act may be imposed, the governing authorities shall adopt a resolution declaring their intention to levy the tax, setting forth the amount of the tax to be imposed, the date upon which the tax shall become effective and calling for an election to be held on the question. The date of the election shall be fixed in the resolution. Notice of such intention and the election shall be published once each week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the City of Southaven, with the first publication of the 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 Southaven may vote, and the ballots used in the election 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 the election shall have been canvassed and certified, the * * * city may levy the tax if sixty percent (60%) of the qualified electors who vote in the election vote in favor of the tax. At least thirty (30) days before the effective date of the tax provided in this section, the governing authorities shall furnish to the Department of Revenue a certified copy of the resolution evidencing the tax.

Section 4. Accounting for receipts and expenditures of the funds herein described shall be made separately from the accounting of receipts and expenditures of the general fund and any other funds of the City of Southaven. 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 the audit shall be paid from the funds derived in accordance with this act.

Section 5. This act shall be repealed from and after July 1, * * * 2017.

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

PASSED BY THE SENATE
March 7, 2014



PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES
March 13, 2014



SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR



GOVERNOR

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