

4/14/15

3:20 P.M.

Chapter No. 932
15/HR40/R2089SG
Ad 1 to

HOUSE BILL NO. 1672

Originated in House



Clerk

HOUSE BILL NO. 1672

AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF JACKSON COUNTY, MISSISSIPPI, TO LEVY A TAX UPON HOTEL AND MOTEL ROOM RENTALS IN JACKSON COUNTY IF THE LEVY OF THE TAX IS APPROVED BY 60% OF THE QUALIFIED ELECTORS OF THE COUNTY VOTING AT AN ELECTION CALLED FOR SUCH PURPOSE; TO PROVIDE THAT THE REVENUE FROM THE TAX SHALL BE PAID TO THE MISSISSIPPI GULF COAST REGIONAL CONVENTION AND VISITORS BUREAU TO BE USED FOR THE PROMOTION OF TOURISM ON THE MISSISSIPPI GULF COAST; AND FOR RELATED PURPOSES.

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

SECTION 1. As used in this act:

(a) "County" means Jackson County, Mississippi.

(b) "Board of supervisors" means the Board of Supervisors of Jackson County, Mississippi.

(c) "Hotel" or "motel" means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests and which are known in the trade as such. The term "hotel" or "motel" does not include any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in

connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

SECTION 2. (1) For the purpose of providing funds for the Mississippi Gulf Coast Regional Convention and Visitors Bureau for the promotion of tourism on the Mississippi Gulf Coast, the board of supervisors, in their discretion, are authorized to levy and collect from every person, firm or corporation operating a hotel or motel in the county, a tax at the rate of two percent (2%) per room upon each overnight room rental in all hotels or motels in the county, which shall be in addition to all other taxes and assessments imposed. The tax shall not be levied upon or collected charges for food, telephone, laundry, beverages and similar charges. The tax shall not be levied upon or collected on room rentals for day meetings where the room does not serve as overnight sleeping accommodations.

(2) Persons, firms or corporations liable for the tax imposed under subsection (1) of this section shall add the amount of the tax to the sales price and shall collect, insofar as is practicable, the amount of the tax due by him from the person receiving the services or product at the time of payment therefor.

SECTION 3. Before any tax authorized under this act may be imposed, the board of supervisors shall adopt a resolution declaring its intention to call for an election to be held on the question whether or not to levy the tax, setting forth the amount of the tax and the date upon which the tax shall become effective.

The date of the election shall be fixed in the resolution. Notice of the intention to call an election to determine whether to levy a tax 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, 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 county, 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 HOTEL TAX" and, on a separate line, "AGAINST THE HOTEL 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 board of supervisors may levy the tax if sixty percent (60%) of the qualified electors who vote on the referendum in the election vote in favor of the tax. At least thirty (30) days before the effective date of the tax, the board of supervisors shall furnish to the Department of Revenue a certified copy of the resolution evidencing the tax.

SECTION 4. (1) On or before the fifteenth day of the month preceding the date on which the county will begin to levy the tax authorized under Section 2 of this act, the board of supervisors

shall give written notification to the Commissioner of Revenue of the date on which the tax will become effective.

(2) The tax must be collected by and paid to 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 Chapter 65, Title 27, Mississippi Code of 1972, will apply as necessary for the implementation of this act.

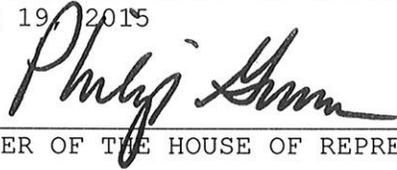
(3) Except for any amount retained by the Department of Revenue under Section 27-3-58, Mississippi Code of 1972, the revenue from the special tax collected under this act shall be paid to the Mississippi Gulf Coast Regional Convention and Visitors Bureau on or before the fifteenth day of the month following the month in which collected.

(4) Accounting for receipts and expenditures of the revenue from the tax shall be made separately from the accounting of receipts and expenditures of the Mississippi Gulf Coast Regional Convention and Visitors Bureau. The records reflecting the receipts and expenditures of the revenue from the tax shall be audited annually by an independent certified public accountant, and the accountant shall make a written report of his audit to the board of supervisors. 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 revenue from the tax levied pursuant to this act.

SECTION 5. This act shall be repealed from and after July 1, 2018.

SECTION 6. This act shall take effect and be in force from and after its passage.

PASSED BY THE HOUSE OF REPRESENTATIVES
March 19, 2015



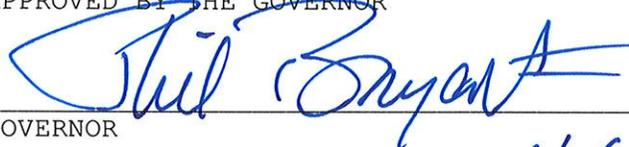
SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
March 28, 2015



PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR



GOVERNOR

4/14/15
3:20pm