

MISSISSIPPI LEGISLATURE  
BY: \_\_\_\_\_

REGULAR SESSION 2018  
TO: Local and Private;

\_\_\_\_\_ BILL NO. \_\_\_\_\_

AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF COLUMBUS, MISSISSIPPI, TO LEVY A TAX UPON THE GROSS PROCEEDS OF SALES OF RESTAURANTS, BARS AND TAVERNS, FOR THE PURPOSE OF PROVIDING FUNDS TO PROMOTE RECREATION, TOURISM, SPECIAL EVENTS AND PROJECTS, PARKS AND ECONOMIC DEVELOPMENT WITHIN THE CITY; AND FOR RELATED PURPOSES.

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

SECTION 1. As used in this act, the following terms have the meanings ascribed to them in this section unless the context clearly indicates otherwise:

- (a) "City" means the City of Columbus, Mississippi.
- (b) "Governing Authorities" means the governing authorities of the City of Columbus, Mississippi
- (c) "Prepared food" means food prepared on the premises of a restaurant.
- (d) "Restaurant" means all places within the corporate limits of the City where prepared food and 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; and 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 recreation, tourism, special events and projects, parks and economic development within the City, the governing authorities of the City of Columbus, Mississippi, in their discretion, may levy, assess and collect a tax from persons, firms or corporations specified in this subsection, a tax, which shall be in addition to all other taxes or assessments imposed. The tax shall be

imposed upon every person, firm or corporation operating a restaurant in the City of Columbus, Mississippi, where prepared food and drink is sold to the public, at a rate not to exceed two percent (2%) of the gross proceeds of the sales of such restaurant or business.

(2) The Governing Authorities are also authorized to contribute Two Hundred Fifty Thousand Dollars (\$250,000.00) of the proceeds of the tax levied under this Act to the Golden Triangle Development Link, which amount shall be utilized by the Golden Triangle Development Link to fund the promotion of community and economic development inside the City, and overhead costs associated therewith.

(3) Persons, firms, corporations or other entities liable for the tax imposed under subsection (1) of this section shall add the amount of the tax to the sales price of the food and beverages and shall collect the amount of the tax due from the person purchasing the food or beverages at the time of payment therefor.

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, and the date upon which the tax shall become effective. Notice of the intention shall be published once each week for 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.

SECTION 4. (1) On or before the fifteenth day of the month preceding the date on which the City will begin to levy the tax authorized under Section 2 of this act, the Governing Authorities 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 must be paid to the City 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 general fund and other funds of the City. 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 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 pursuant to this act.

(5) The proceeds of the tax may not be considered by the City as general fund revenues but must be placed into a special fund apart from the City general fund and any other funds and expended by the City strictly for the purposes prescribed under Section 2 of this act.

SECTION 5. This act shall be repealed from and after July 1, 2028.

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

**RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF COLUMBUS REQUESTING THE MISSISSIPPI LEGISLATURE TO AUTHORIZE THE GOVERNING AUTHORITY OF THE CITY OF COLUMBUS, MISSISSIPPI TO LEVY A TAX UPON THE GROSS SALES OF ITEMS SOLD AS PREPARED FOOD AND BEVERAGES WITHIN THE CORPORATE LIMITS OF THE CITY OF COLUMBUS AND UTILIZE THE REVENUE FROM THE TAX TO PROMOTE RECREATION, TOURISM, SPECIAL EVENTS AND PROJECTS, PARKS AND ECONOMIC DEVELOPMENT WITHIN THE CITY, AND FOR THE GENERAL WELL-BEING AND HEALTH OF ITS CITIZENS AND FOR RELATED PURPOSES.**

WHEREAS, the Mayor and City Council of the City of Columbus believe that it is in the best interests of the citizens of the City to provide necessary funds to enhance recreation, tourism, special events and projects, parks and economic development within the City and for the general well-being and health of its citizens; and,

WHEREAS, the Mayor and City Council, have determined that to further the above stated goals it is the intention of the Governing Authority of the City of Columbus to levy a 2% (two per cent) sales tax upon every person, firm, corporation, or other entity or business within the City of Columbus from the gross proceeds of every sale of prepared food and/or beverages sold within the corporate limits of the City of Columbus.

NOW, THEREFORE, be it resolved that the above and foregoing preamble is adopted herein, and this Resolution shall be submitted to the Legislature of the State of Mississippi requesting authorization to impose and collect a 2% (two per cent) sales tax on the gross proceeds from the sales of prepared foods and beverages within the corporate limits of the City of Columbus, Mississippi for the purposes of promoting, sustaining and enhancing recreation, tourism, special events and projects, parks and economic development within the City and for the general health and well-being of its citizens and related purposes, as more particularly described in the proposed bill attached hereto as Exhibit "A" to this Resolution.

Upon Motion of Council Member \_\_\_\_\_,  
duly seconded by Council Member \_\_\_\_\_ the  
matter came on for a vote, with the resolution being adopted and the vote thereon being as  
follows:

Council Member Taylor \_\_\_\_\_

Council Member Mickens \_\_\_\_\_

Council Member Box \_\_\_\_\_

Council Member Jones \_\_\_\_\_

Council Member Jackson \_\_\_\_\_

Council Member Gavin \_\_\_\_\_

So ordered and resolved, this the \_\_\_\_\_ day of December 2017.

\_\_\_\_\_  
Robert E. Smith, Sr.  
Mayor of Columbus, Mississippi

\_\_\_\_\_  
ATTEST: Milton Rawle, Jr.  
Secretary/Treasurer

STATE OF MISSISSIPPI  
CITY OF COLUMBUS  
CERTIFICATE OF SECRETARY / TREASURER

I, MILTON RAWLE, SECRETARY / TREASURER of the City of Columbus, Mississippi, do hereby certify that the above and foregoing "Resolution for the Adoption of a 2% sales tax on all prepared food and beverages within the City of Columbus, Mississippi" is a true and correct copy as adopted at the Regular Meeting of the Mayor and City Council of the City of Columbus, Mississippi on the \_\_\_\_\_ day of DECEMBER 2017.

This the \_\_\_\_\_ DAY OF DECEMBER, 2017.

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MILTON RAWLE, JR.