

Minutes, City of Southaven, Southaven, Mississippi

CITY OF SOUTHAVEN

Top of Mississippi

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NOTICE OF SPECIAL CALLED MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF SOUTHAVEN, MISSISSIPPI

In accordance with Mississippi Code Annotated §21-3-21, notice is hereby given that a Special Meeting of the Mayor and Board of Aldermen of the City of Southaven shall be held on Friday, the 10th day of March, 2017 at 2:00 PM in the Boardroom of Southaven City Hall, located at 8710 Northwest Drive, Southaven, Mississippi.

The subject matters of business (Agenda) to be acted upon at this Special Meeting are as follows, to-wit:

1. Restaurant Tourism Tax

This Special Meeting of the Mayor and Board of Aldermen is hereby called by the Mayor, Darren Musselwhite, on this, the 10th day of March, 2017:


Darren Musselwhite, Mayor

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MINUTES OF THE SPECIAL CALLED MEETING OF March 10, 2017 OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF SOUTHAVEN, MISSISSIPPI

BE IT REMEMBERED that the Mayor and Board of Aldermen of the City of Southaven, Mississippi met in a Special Session on the 10th day of March, 2017 at two o'clock (2:00) p.m. at City Hall.

Present were:

William Brooks	Alderman At Large
Kristian Kelly	Alderman, Ward 1
Ronnie Hale (By Phone)	Alderman, Ward 2
George Payne	Alderman, Ward 3
Joel Gallagher	Alderman, Ward 4
Scott Ferguson	Alderman, Ward 5
Raymond Flores	Alderman, Ward 6

Also present were Mayor Musselwhite, Andrea Mullen, City Clerk and Nick Manley, City Attorney. Approximately fifteen (15) other people were present.

Mayor Musselwhite called the meeting to order. Alderman Gallagher led in prayer, followed by the Pledge of Allegiance led by Alderman Ferguson.

RESTAURANT TOURISM TAX

Mayor Musselwhite presented this item to the Board.

Mayor Musselwhite stated that this meeting is in regards to the restaurant tourism tax, know as Penny for Your Parks. Mayor Musselwhite stated that he has had information delivered to him over the past few years that has prompted this meeting. Mayor Musselwhite explained that Senator Parker's Bill would give an extension to the current Bill for four years with an indirect referendum clause attached to it. There is not unanimous support of that by the Desoto County House Delegation. It is still based on verbal and six (6) out of ten (10) of our representatives have indicated that they will support an extension. Mayor Musselwhite stated that he was notified yesterday that unless there is unanimous support from our own delegation, this Bill will not get out of the House Committee. Mayor Musselwhite stated that this revenue tax has been tremendous for our City and our Parks Program is known throughout the southeast and nationally. It is extremely important that we have a way to continue funding enhancements and expansion of our Parks Program and that is why we are here today to amend our resolution to have a new resolution that we have been told will get unanimous support from our House Delegation. Mayor Musselwhite explained that the main thing that is different about it, is that it will bring a referendum to the June 6, 2017 Municipal Election to let the people of Southaven vote again, in which, they have voted twice in favor. It is important to know that last time there was a 74% majority, but there are still some among our House Representatives that feel like it should be voted upon again. Mayor Musselwhite stated that the one thing that he will make sure everyone understands is regardless

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of what happens today and what happens in the State Legislature the Bill will still have a repealer date. There has been a lot of misinformation out there that this is a permanent tax with no way to repeal it. Mayor Musselwhite state that there is no truth to that whatsoever. Senator Parker's Bill also had a four year repealer date on it and this one will do the same, so regardless of what our House Representatives propose, the State Legislature in Mississippi uses repeal dates for tourism taxes as a checks and balance mechanism and regardless of what we do, it is still going to have that. Mayor Musselwhite explained that they want to give Southaven the best chance to continue with this because they love our Parks Program and it is extremely important for our City and for our kids. Mayor Musselwhite stated that the new resolution is exactly what was suggested earlier this year that would require a new referendum. Mayor Musselwhite further stated that since they said they would support it, it is his recommendation to the Board that they vote in favor of it and that they hold our House Representatives accountable for supporting it in Jackson. After hearing from Mayor Musselwhite, the Board of Alderman considered the following resolution:

The Mayor and Board of Aldermen ("Governing Body") of the City of Southaven, Mississippi (the "City"), took up the matter of authorizing another vote to extend Senate Bill 2925, local and private legislation, which authorizes the City to levy and collect an additional one percent (1%) sales tax from the gross proceeds of restaurants within the City limits to promote tourism, parks and recreation in the City. After full discussion of the subject, Aldermen Brooks offered and moved the adoption of the following resolution.

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF SOUTHAVEN, MISSISSIPPI REQUESTING THE LEGISLATURE OF THE STATE OF MISSISSIPPI TO AUTHORIZE A VOTE ON JUNE 6, 2017, TO EXTEND FOR A MINIMUM OF FOUR (4) YEARS THE REPEAL OF THE TAX UNDER SENATE BILL 2925, FOR THE CITY OF SOUTHAVEN, MISSISSIPPI TO LEVY AND COLLECT AN ADDITIONAL ONE PERCENT SALES TAX ON GROSS PROCEEDS OF RESTAURANTS FOR THE PROMOTION OF SOUTHAVEN TOURISM, PARKS AND RECREATION.

WHEREAS, the Governing Body of the City hereby find, determine and declare as follows:

WHEREAS, in 2011, the Mississippi Legislature ("Legislature") passed House Bill 1462, which authorized the City for a period of three (3) years, until July 1, 2014, to levy and collect an additional one percent (1%) tax of the gross proceeds of restaurants operating within the City from the sales of beverages and prepared food for providing funds to promote tourism, parks and recreation in the City; and

WHEREAS, in 2014, the Legislature passed Senate Bill 2925, which extended the one percent (1%) tax as authorized by House Bill 1462 for an additional three (3) years until July 1, 2017; and

WHEREAS, previously, referendums were held on October 5, 2010, and October 4, 2011, by the City whereby the citizens of the City did approve authorizing the City to

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levy and collect the additional tax on the gross proceeds of the restaurants within the City; and

WHEREAS, the City has used this tax revenue effectively since initial collections to enhance tourism and expand park and recreational facilities within the City as set forth below:

1. Greenbrook Softball Gift Shop and Cooking Pavilion
2. New Scoreboards for Snowden Grove, Greenbrook, and Cherry Valley
3. BankPlus Amphitheater Stage Enclosure
4. Pine Tar Alley Road Extension at Snowden Grove
5. Senior Center at Snowden Grove
6. Snowden Grove Mini-Stadiums and Bathroom/Concession Additions
7. Tennis Expansion (8 New Courts with Pavilion and Bathrooms)

WHEREAS, the City relies on the continuance of the proceeds for the continuance of promoting tourism and enhancement and expansion of park facilities within the City; and

WHEREAS, the City's second-to-none park facilities and tourism appeal, along with the City's geographical location, has attracted thousands of citizens from other states to the City's restaurants; thereby, generating a large part of the revenue under Senate Bill 2925 benefiting not only the City, but also the State of Mississippi; and

WHEREAS, the City's use of the proceeds for the expansion and enhancement of its park facilities and tourism will continue to attract visitors from other states and promote tourism in the City and State of Mississippi and continue to provide revenue dollars to the City and State of Mississippi; and

WHEREAS, the Governing Body of the City request the Legislature to authorize another vote on June 6, 2017 to allow for the extension for a minimum of four (4) years the current repeal of the tax as set forth in 2011 House Bill 1462 and extended by 2014 Senate Bill 2925 authorizing the City to levy and collect an additional one percent (1%) tax of the gross proceeds of restaurants operating within the City from the sales of beverages and prepared food for providing funds to promote tourism, parks and recreation in the City.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY, ACTING FOR AND ON BEHALF OF THE CITY, AS FOLLOWS:

SECTION 1. The Governing Body of the City hereby requests the Legislature to authorize another vote on June 6, 2017 by the citizens of the City to allow for the extension for a minimum of four (4) years the current repeal of the tax as originally set forth in 2011 House Bill 1462 and extended by 2014 Senate Bill 2925 authorizing the City to levy and collect an additional one percent (1%) tax of the gross proceeds of restaurants operating within the City from the sales of beverages and prepared food for providing funds to promote tourism, parks and recreation in the City as more fully set forth in Exhibit A.

SECTION 2. The Mayor and/or City Clerk is hereby directed to provide a certified copy of this Resolution to the Legislature and the Mayor or his designee is authorized to take any and all actions to effectuate the intent of this Resolution.

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Following the reading of the foregoing resolution, Aldermen Flores seconded the motion for its adoption. The Mayor put the question to a roll call vote and the result was as follows:

Alderman William Brooks	voted: YES
Alderman Kristian Kelly	voted: YES
Alderman Ronnie Hale (By Phone)	voted: YES
Alderman George Payne	voted: YES
Alderman Joel Gallagher	voted: YES
Alderman Scott Ferguson	voted: YES
Alderman Raymond Flores	voted: YES

RESOLVED AND DONE, this 10 day of March, 2017.

A copy of the draft legislation is attached to these minutes.

There being no further business to come before the Board of Aldermen, a motion was made by Alderman Brooks to adjourn. Motion was seconded by Alderman Hale. Motion was put to a vote and passed unanimously, March 10, 2017 at 2:07 p.m.

Darren Musselwhite,
Mayor

Andrea Mullen,
City Clerk

(Seal)

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WHEREAS, the City's use of the proceeds for the expansion and enhancement of its park facilities and tourism will continue to attract visitors from other states and promote tourism in the City and State of Mississippi and continue to provide revenue dollars to the City and State of Mississippi; and

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Alderman Joel Gallagher	voted: YES
Alderman Scott Ferguson	voted: YES
Alderman Raymond Flores	voted: YES

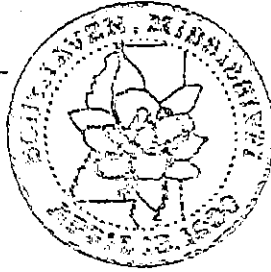
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RESOLVED AND DONE, this 10 day of March, 2017.


DARREN MUSSELWHITE, MAYOR

ATTEST:


CITY CLERK



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AN ACT TO AMEND CHAPTER 918, LOCAL AND PRIVATE LAWS OF 2014, TO REQUIRE ANOTHER VOTE FOR THE EXTENSION OF 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 918, Local and Private Laws of 2014, 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.

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(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 ~~***on June 6, 2017,***~~ 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 ~~*** ten (10)***~~ 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, ~~*** 2021.~~

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

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