

RESOLUTION

REQUESTING REAUTHORIZATION AND EXTENSION OF THE REPEAL DATE OF SENATE BILL 2155 (2022 REGULAR SESSION) THROUGH JULY 1, 2036

WHEREAS, during the 2022 Regular Session of the Mississippi Legislature, the Legislature enacted Senate Bill 2155, as approved by the Governor, authorizing the governing authorities of the City of Laurel, Mississippi, to levy a tax not to exceed three percent (3%) upon the gross proceeds of sales of room rentals from hotels and motels, including short-term rentals such as Airbnb, Vacation Rentals By Owner, and similar establishments, for the purpose of generating revenue to promote tourism within the City of Laurel; and

WHEREAS, Senate Bill 2155 authorizes the City to utilize the proceeds of such tax solely for tourism-related purposes, including, but not limited to, marketing and advertising, staffing, leasing, constructing, improving, and renovating tourism facilities, providing public safety to promote tourism, and other lawful activities directly related to tourism promotion; and

WHEREAS, the Act further requires that all proceeds of the tax be segregated from general fund revenues, deposited into a dedicated special account, and audited annually by an independent certified public accountant in accordance with Mississippi law; and

WHEREAS, the City of Laurel has implemented the tourism tax in a fiscally responsible manner and has utilized the proceeds to strengthen tourism activity, increase visitor spending, support local businesses, and expand economic opportunity within the community; and

WHEREAS, Section 8 of Senate Bill 2155 provides that the Act shall be repealed on July 1, 2026, unless reauthorized by the Mississippi Legislature; and

WHEREAS, the City of Laurel respectfully requests that the Mississippi Legislature reauthorize and extend the repeal date of Senate Bill 2155 for an additional ten (10) years, through July 1, 2036, in order to preserve continuity, stability, and long-term planning certainty; and

WHEREAS, long-term authorization is imperative to support economic development initiatives, including the potential development of conference, meeting, and event facilities adjacent to new hotel investment within the City, which require predictable and stable tourism revenues over a multi-year horizon; and

WHEREAS, the City anticipates utilizing a portion of future hotel room tax revenues to support a portion of the operating costs of such facilities for a defined period of up to ten (10) years, and such commitments cannot be responsibly undertaken without long-term statutory authorization; and

WHEREAS, the requested extension does not increase the tax rate, expand the tax base, impose any burden on residents, or alter existing accountability, audit, or statutory safeguards, but preserves an existing visitor-paid economic development tool; and

WHEREAS, the City has carried out all requirements under Senate Bill 2155 and requests an extension of the repeal date to July 1, 2036

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Laurel, Mississippi, that the City hereby formally requests that the Mississippi Legislature reauthorize and extend the repeal date of Senate Bill 2155 (2022 Regular Session) through July 1, 2036.

BE IT FURTHER RESOLVED that the Mayor, City Clerk, and other authorized officials of the City are hereby authorized and directed to transmit this Resolution to the City's legislative delegation and to take all lawful actions necessary to support passage of the requested reauthorization.

Motion was made by Councilperson Allen , seconded by Councilperson Scruggs, that the above and foregoing Resolution be adopted.

Upon roll call vote, the result was as follows:

YEAS: Scruggs, Carmichael, Amos, Allen

NAYS: None

ABSTAINING: None

ABSENT: None

The President thereupon declared the motion carried and the Resolution adopted on this, the 20th day of JANUARY, A.D. 2026

PRESIDENT OF THE COUNCIL

ATTESTED AND SUBMITTED TO THE MAYOR BY THE CLERK OF THE COUNCIL ON

_____.

CLERK OF THE COUNCIL

DATE _____

APPROVED ()

DATE _____

VETOED ()

MAYOR

ATTEST:

CITY CLERK
