



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

December 28, 2023

Taylor A. Heck, Esq.
Attorney, Town of Sardis
214 South Ward Street
Senatobia, Mississippi 38668

Re: Tourism Funds Used for Municipal Cemetery Maintenance

Dear Ms. Heck:

The Office of the Attorney General has received your request for an official opinion.

Question Presented

May the town of Sardis use tourism funds, collected pursuant to Senate Bill 2998, to pay a third-party contractor to cut and maintain a municipal cemetery that is visited by citizens of Sardis as well as visitors from out of town?

Brief Response

2022 Mississippi Senate Bill No. 2998 (“S.B. 2998”) authorizes the governing authorities of the town of Sardis to levy and collect certain taxes “[f]or the purpose of providing funds for the enhancement of tourism and for the provision of parks and recreational facilities.” Whether paying a third-party contractor to cut and maintain a municipal cemetery constitutes an action “for the enhancement of tourism and for the provision of parks and recreational facilities,” as provided in S.B. 2998, is a factual determination that must be made by the governing authorities of the town of Sardis.

Applicable Law and Discussion

S.B. 2998 is local and private legislation that authorizes the town of Sardis (the “Town”) to levy and collect a tax on the gross sales of hotels and motels and on the gross proceeds from restaurant sales “[f]or the purpose of providing funds for the enhancement of tourism and for the provision of parks and recreational facilities.” S.B. 2998 does not define “tourism.” However, Merriam-Webster defines “tourism” as “the practice of traveling for recreation; the guidance or management of tourists; the promotion or encouragement of touring; or the accommodation of tourists.”

MERRIAM-WEBSTER DICTIONARY, <https://www.merriam-webster.com/dictionary/tourism> (last visited December 27, 2023).¹

Whether paying a third-party contractor to cut and maintain a municipal cemetery constitutes an action “for the enhancement of tourism” as provided in S.B. 2998, is a determination of fact that must be decided by the governing authorities of the Town. The Attorney General may only opine upon questions of law and cannot make such factual determinations. Miss. Code Ann. § 7-5-25. This said, it is the opinion of this office that if the governing authorities of the Town determine that cutting and maintaining a municipal cemetery —visited by citizens of Sardis as well as visitors from out of town— enhances tourism, then the funds collected pursuant to S.B. 2998 may be used for such purpose.

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: */s/ Maggie Kate Bobo*

Maggie Kate Bobo
Special Assistant Attorney General

OFFICIAL OPINION

¹ The Town may also want to consider whether the cemetery qualifies as a “park” under the bill. While S. B. 2998 does not define “parks,” Merriam-Webster defines “park” as “a piece of ground in or near a city or town kept for ornament and recreation; an area maintained in its natural state as a public property.” MERRIAM-WEBSTER DICTIONARY, <https://www.merriam-webster.com/dictionary/park> (last visited December 27, 2023). Whether the cemetery qualifies as a park under the bill and thus entitled to funds for the provision of such is a determination of fact to be made by the governing authorities of the Town.