



*Lynn Fitch*  
ATTORNEY GENERAL  
OPINIONS AND POLICY

December 23, 2025

Michael R. Moore, Esq.  
Attorney, City of Pascagoula  
Post Office Box 1529  
Pascagoula, Mississippi 39568

Re: Pascagoula Tourism and Economic Development Tax

Dear Mr. Moore:

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

## Question Presented

May the funds generated by the tax authorized by House Bill No. 1547 of the 2023 Regular Legislative Session (“HB 1547” or “the bill”) be used to promote tourism, economic development, and recreation?

### Brief Response

Yes. The language of the bill clearly authorizes funds generated by the tax to be used “for the purpose of providing funds to promote tourism, economic development and recreation.”

### Applicable Law and Discussion

As an initial matter, this opinion solely addresses the intent and purpose of HB 1547 and not any subsequent actions taken in relation thereto.

Section 2 of Senate Bill No. 3212 (2004 Regular Session) authorizes the governing authorities of the City of Pascagoula to levy and collect a tax (“the tax”) of up to three-percent (3%) on hotels, motels, and bed-and-breakfasts “[f]or the purpose of providing funds to promote tourism, economic development and recreation[.]” Local and Private Laws 2004 Ch. 1005 § 2.

Senate Bill No. 3212 also required a public referendum to be held prior to the implementation of the tax. According to your request, such a referendum was held, and on June 21, 2005, the

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Pascagoula City Council confirmed the results of the referendum, in which more than sixty-percent (60%) of the qualified electors voting in the referendum approved the tax.

As you note in your request, House Bill No. 1547 extended the date of repeal on Local and Private Laws 2004, Ch. 1005 to July 1, 2027. Thus, the authority to levy and collect the tax, and the concurrent authority to spend the funds generated by the tax on tourism, economic development, and recreation, are currently in effect.

Therefore, it is the opinion of this office that the funds generated by the tax first authorized by Local and Private Laws 2004, Ch. 1005, and most recently amended by House Bill No. 1547 of the 2023 Regular Session, may be used “[f]or the purpose of providing funds to promote tourism, economic development and recreation[.]”

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/ Caleb A. Pracht*

Caleb A. Pracht  
Special Assistant Attorney General

OFFICIAL OPINION