

By: Representatives Henderson (9th),
Henderson (26th), Miller

To: Local and Private
Legislation; Ways and
Means

HOUSE BILL NO. 1534

1 AN ACT TO AMEND CHAPTER 914, LOCAL AND PRIVATE LAWS OF 1992,
2 AS AMENDED BY CHAPTER 906, LOCAL AND PRIVATE LAWS OF 1996, AS
3 AMENDED BY CHAPTER 957, LOCAL AND PRIVATE LAWS OF 1997, TO
4 AUTHORIZE THE COAHOMA COUNTY TOURISM COMMISSION TO LEVY A TAX UPON
5 COMPLIMENTARY SOFT DRINKS, ALCOHOLIC DRINKS, FOOD AND MOTEL
6 ACCOMMODATIONS; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Chapter 914, Local and Private Laws of 1992, as
9 amended by Chapter 906, Local and Private Laws of 1996, as amended
10 by Chapter 957, Local and Private Laws of 1997, is amended as
11 follows:

12 Section 1. For the purposes of this act, the following terms
13 shall have the meanings herein ascribed unless the context
14 otherwise clearly requires:

15 (a) "Bar" means any bar, tavern or lounge which are
16 on-premises Alcoholic Beverage Control permit holders where
17 alcoholic beverages are sold for consumption on the premises;

18 (b) "Board" means the Board of Supervisors of Coahoma
19 County, Mississippi;

20 (c) "Commission" means the Coahoma County Tourism
21 Commission;

22 (d) "Complimentary sales" or "complimentaries" means
23 the furnishing or providing of rooms for lodging or sleeping, or
24 the furnishing or providing of food or beverage for the public's
25 consumption, or the furnishing or providing of other services,
26 which any casino performs without cost to the recipient at the
27 point of sale;

28 (e) "County" means Coahoma County, Mississippi;

29 (f) "Hotel" or "motel" means any establishment engaged
30 in the business of furnishing or providing rooms intended or
31 designed for lodging or sleeping purposes for transient guests,
32 which establishment consists of ten (10) or more guest rooms and
33 does not encompass any hospital, convalescent or nursing home;
34 sanitarium; or any hotel-like facility operated by or in
35 connection with a hospital or medical clinic providing rooms
36 exclusively for patients and their families;

37 (g) "Prepared food" means food prepared on the premises
38 of a restaurant;

39 (h) "Restaurant" means and includes all places where
40 prepared food and beverages are sold for consumption, whether such
41 food is consumed on the premises or not;

42 (i) "Value" means the dollar amount a customer would
43 have been required to pay to rent rooms for lodging or sleeping,
44 or to purchase food or beverage.

45 Section 2. There is hereby created the Coahoma County
46 Tourism Commission which shall be domiciled in Clarksdale,
47 Mississippi.

48 Section 3. (1) The commission shall be composed of five (5)
49 resident citizens of the county, one (1) at large member being
50 appointed by each member of the board. The initial members
51 appointed shall serve terms as follows: the member appointed by
52 the Supervisor of District 1 shall be appointed for a term of one
53 (1) year; the member appointed by the Supervisor of District 2
54 shall be appointed for a term of two (2) years; the member
55 appointed by the Supervisor of District 3 shall be appointed for a
56 term of three (3) years; the member appointed by the Supervisor of
57 District 4 shall be appointed for a term of four (4) years; and
58 the member appointed by the Supervisor of District 5 shall be
59 appointed for a term of five (5) years; thereafter, such members
60 shall serve terms of five (5) years each.

61 (2) Before entering upon the duties of office, each member

62 of the commission shall take and subscribe to the oath of office
63 required by Section 268, Mississippi Constitution of 1890, and
64 shall give bond in the sum of Fifty Thousand Dollars (\$50.000),
65 conditioned upon the faithful performance of his duties, such bond
66 to be made payable to the county and to be approved by the board.

67 The members of the commission shall meet at the regular meeting
68 place of the board within fifteen (15) days after the members are
69 initially appointed; shall elect from their number a president,
70 vice-president and secretary-treasurer of the commission; and
71 shall adopt a seal and such by-laws, rules and regulations as may
72 be necessary to govern the time, place and manner for holding
73 subsequent meetings of the commission and for conduct of its
74 business, not inconsistent with the provisions of this act. The
75 members of the commission shall serve without salary or
76 compensation; however, members may be reimbursed for actual
77 expenses incurred in the performance of their duties, including
78 mileage, as authorized by Section 25-3-41, Mississippi Code of
79 1972.

80 (3) Any member of the commission may be removed from office
81 at any time for any reason by a majority vote of the board.

82 Section 4. The commission shall have jurisdiction and
83 authority over all matters relating to establishing, promoting and
84 developing conventions and tourism in the county and is hereby
85 expressly authorized and empowered:

86 (a) To sue and be sued in its own name;

87 (b) To acquire by gift, purchase or otherwise, own,
88 rent, lease, hold, maintain, control and develop real and personal
89 property within the county;

90 (c) To contract for the furnishing, equipping and
91 operation of facilities necessary or useful in promoting tourism
92 and conventions;

93 (d) To receive and expend, subject to the provisions of
94 this act, revenues from any source;

95 (e) To sell, donate, convey or otherwise dispose of all
96 or any part of its property and assets in accordance with the
97 general laws of the State of Mississippi providing for the sale,
98 donation, conveyance and disposal of property by counties;

99 (f) To appoint and employ attorneys, accountants,
100 consultants, promoters and other personnel and to contract with
101 agencies to act for and on its behalf as may be reasonable and
102 necessary in the performance of its duties, powers and
103 responsibilities under this act;

104 (g) To adopt and promulgate such rules and regulations
105 as may be necessary or advantageous to carry out its powers and
106 duties under this act;

107 (h) To sell, donate, convey or otherwise dispose of or
108 transfer all or any part of its real or personal property and
109 assets acquired for the purpose of establishing, promoting and
110 developing conventions and tourism in Coahoma County when the
111 commission finds it is in the best interest of promotion of
112 conventions or tourism in Coahoma County;

113 (i) To transfer said assets to Coahoma County; and

114 (j) To provide for receipt by Coahoma County of grants
115 or loans to develop convention and tourism projects in the county.

116 The enumeration of any specific rights and powers contained
117 herein, and elsewhere in this act, where followed by general
118 powers, shall not be construed in a restrictive sense but, rather,
119 in a broad and comprehensive sense for the fulfillment of the
120 purposes of this act.

121 Section 5. (1) For the purpose of providing operating funds
122 for the commission to promote tourism and conventions, the board
123 is hereby authorized, in its discretion, to levy and assess upon,
124 and collect from, every person, firm and corporation operating a
125 hotel or motel in the county, a tax, in addition to all other
126 taxes and assessments imposed by the county, in an amount of two
127 percent (2%) of the gross proceeds from room rentals of such

128 hotels and motels in the county, excluding charges for telephone,
129 laundry and similar service charges. This tax also shall be
130 levied upon the value of any complimentary room rentals of such
131 hotels and motels in the county, excluding complimentary charges
132 for telephone, laundry and similar service charges. The tax shall
133 not be levied upon or collected from gross proceeds of nontaxable
134 rooms or gross proceeds of room rentals for day meetings that do
135 not serve as overnight sleeping accommodations.

136 (2) The board is also authorized to impose upon persons
137 doing business within the county, other than the tax imposed on
138 hotel and motel rooms under subsection (1) of this section, a tax
139 at a rate of one percent (1%) on the gross receipts of restaurants
140 and bars from retail sales of prepared food, beer and alcoholic
141 beverages. This tax also shall be imposed on the value of all
142 complimentary prepared food, soft drinks, beer and alcoholic
143 beverages.

144 (3) Before imposing the taxes described in subsections (1)
145 and (2) of this section the board shall, by resolution spread upon
146 its minutes, declare its intention to impose the taxes authorized
147 by this act and state in such resolution the amount of the taxes
148 proposed to be imposed, and shall likewise fix in such resolution
149 the date upon which the board proposes to enact its resolution
150 directing the levy and assessment of such taxes. Notice of such
151 intention shall be published once a week for at least three (3)
152 consecutive weeks in a newspaper published or having a general
153 circulation in the county, with the first publication of such
154 notice to be made not less than twenty-one (21) days prior to the
155 date fixed in the board's resolution upon which the board proposes
156 to enact its resolution directing the levy and assessment of such
157 taxes and the last publication to be made not more than seven (7)
158 days prior to such date. If, on or before the date specified in
159 the resolution, twenty percent (20%) or fifteen hundred (1500),
160 whichever is less, of the qualified electors of the county shall

161 file a written protest against the imposition of such taxes, then
162 an election upon the levy and assessment of such taxes shall be
163 called and held as hereby provided. If no such protest shall be
164 filed, then the board may enact its resolution directing the levy
165 and assessment of such taxes without an election on the question
166 of the levy and assessment thereof at any time within a period of
167 six (6) months after the date specified in the resolution. If an
168 election is required by the protest of the appropriate number of
169 qualified electors of the county, then an election shall be held
170 by the county under applicable laws for conducting elections for
171 the protest of bond issues, with such election to be conducted on
172 the next special election day as such day is defined by Section
173 23-15-833, Mississippi Code of 1972, occurring more than sixty
174 (60) days after the date specified in the aforesaid resolution.

175 (4) At such election, all qualified electors of the county
176 may vote, and the ballots used in such election shall have printed
177 thereon a brief statement of the amount and purposes of the
178 proposed taxes and the words "FOR THE TOURISM TAX" and the words
179 "AGAINST THE TOURISM TAX", and the voters shall vote by placing a
180 cross (X) or check (V) opposite their choice on the proposition.

181 (5) When the results of any such election shall have been
182 canvassed by the election commission of the county, and certified,
183 the board may impose the taxes if a majority of the qualified
184 electors who vote in such an election vote in favor of the
185 imposition of such taxes. If such taxes shall be approved, the
186 board may levy and assess and direct the collection of such taxes
187 within six (6) months from the date of such election or within six
188 (6) months after final favorable termination of any litigation
189 affecting the imposition of such taxes, at such time or times as
190 shall be deemed proper by the board.

191 (6) Persons liable for the taxes imposed under this section
192 shall add the amount of tax to the sales price and, in addition
193 thereto, shall collect, insofar as practicable, the amount of tax

194 due by them from the person receiving the services or goods at the
195 time of payment therefor.

196 (7) All such taxes shall be collected by and paid to the
197 State Tax Commission on a form prescribed by the State Tax
198 Commission in the same manner that state sales taxes are computed,
199 collected and paid; and the full enforcement provisions and all
200 other provisions of Chapter 65, Title 27, Mississippi Code of
201 1972, shall apply as necessary to the implementation and
202 administration of this act.

203 (8) The proceeds of such taxes, less three percent (3%) to
204 be retained by the State Tax Commission to defray the costs of
205 collection, shall be paid to the commission on or before the
206 fifteenth day of the month following the month in which collected.
207 The proceeds of the taxes shall be dedicated solely for the
208 purposes of this act. The proceeds of the taxes shall not be
209 considered by the county as general fund revenue and shall be paid
210 directly to the commission.

211 (9) Before the commission shall expend any funds from
212 whatever source, a cost category budget reflecting all anticipated
213 receipts and expenditures shall be approved by cost category by
214 the board. The first budget of anticipated receipts and
215 expenditures shall cover the period beginning with the effective
216 date of receipt of taxes and ending with the end of the county's
217 fiscal year; and, thereafter, the commission's budget shall be on
218 the same fiscal basis as the budget of the county. During the
219 initial fiscal year the commission shall present its proposed
220 budget to the board for review, modification and approval, as in
221 the board's discretion it deems appropriate, within thirty (30)
222 days after first receiving taxes but before the expenditure of any
223 funds. Following the initial fiscal year, the commission shall
224 present its proposed cost category budget to the board not later
225 than July 1 annually for its review, modification and approval, as
226 in the board's discretion it deems appropriate. The commission

227 shall make no unbudgeted expenditure which when taken in
228 conjunction with previous expenditures would cause the commission
229 to exceed its cost category authority as approved in its budget.

230 (10) The commission shall keep accurate records of all
231 receipts and expenditures, employing generally accepted accounting
232 procedures. The financial records of the commission shall be
233 audited annually by an independent certified public accountant, or
234 the office of the State Auditor if provided by law, and the
235 auditor performing the audit shall thereafter provide a full
236 written report of his audit findings and exceptions to the
237 commission and the board. The audit shall be made and completed
238 as soon as practicable after the close of the county's fiscal
239 year, and a copy of the report of audit shall be filed by the
240 commission with the clerk of the board to be maintained on file
241 for inspection by the public within fifteen (15) days after its
242 completion and presentation by the auditor.

243 Section 6. Chapter 938, Local and Private Laws of 1991,
244 which creates a Coahoma County Tourism Commission, is hereby
245 repealed.

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