

By: Representatives Fredericks, Dedeaux,
Guice, Ishee, Janus, Peranich, Ryan, Simpson

To: Local and Private
Legislation

HOUSE BILL NO. 1687

1 AN ACT TO AMEND CHAPTER 58, LAWS OF THE EXTRAORDINARY SESSION
2 OF 1954, AS AMENDED, TO REVISE THE DEFINITION OF HOTELS AND MOTELS
3 AND TO REVISE THE POWERS OF THE HARRISON COUNTY TOURISM
4 COMMISSION; AND FOR RELATED PURPOSES. BE IT ENACTED BY THE
5 LEGISLATURE OF THE STATE OF MISSISSIPPI:
6

7 SECTION 1. Chapter 58, Laws of the Extraordinary Session of
8 1954, as amended by Chapter 810, Local and Private Laws of 1966,
9 as amended by Chapter 820, Local and Private Laws of 1972, as
10 amended by Chapter 973, Local and Private Laws of 1979, as amended
11 by Chapter 881, Local and Private Laws of 1980, as amended by
12 Chapter 918, Local and Private Laws of 1990, as amended by Chapter
13 882, Local and Private Laws of 1991, as amended by Chapter 937,
14 Local and Private Laws of 1995, is amended as follows:

15 Section 1. The Board of Supervisors of Harrison County,
16 Mississippi, in its discretion, may levy a special ad valorem tax
17 not in excess of one (1) mill upon all the taxable property within
18 said county to provide funds for the Harrison County Tourism
19 Commission for the purpose of advertising, promoting conventions,
20 and bringing into favorable notice the opportunities,
21 possibilities and tourism resources of said county.

22 Section 2. (1) For the purposes of providing funds to
23 promote tourism and conventions in Harrison County, there is
24 hereby levied and assessed against and shall be collected from
25 every person, firm or corporation operating hotels or motels in
26 Harrison County an assessment, in addition to all other taxes now
27 imposed, which shall be equal to three percent (3%) of the gross
28 proceeds from room rental of all such hotels or motels in Harrison

29 County. Persons liable for the tax imposed herein shall add the
30 amount of tax to the room rental and in addition thereto shall
31 collect, insofar as practicable, the amount of the tax due by him
32 from the person receiving the services or goods at the time of
33 payment therefor.

34 (2) For the purposes of this act, the words "hotel" and
35 "motel" shall mean a place of lodging that at any one (1) time
36 will accommodate transient guests on a daily or weekly basis and
37 that are known to the trade as such, including hotels, motels, bed
38 and breakfast inns, time-share condominiums, tourist courts,
39 rooming houses or other places where sleeping accommodations are
40 furnished or offered for pay if more than ten (10) rooms are
41 available for transient guests, excluding nursing homes or
42 institutions for the aged or infirmed as defined in Section
43 43-11-1 and personal care homes. Hotels and motels with ten (10)
44 or less rental units are exempt.

45 (3) Such tax shall be collected by and paid to the State Tax
46 Commission on a form to be prescribed by the State Tax Commission
47 in the same manner that state sales taxes are collected and paid;
48 and the full enforcement provisions and all other provisions of
49 the Mississippi Sales Tax Law shall apply as necessary for the
50 implementation and administration of this act.

51 (4) On or before the fifteenth day of the month following
52 the month in which collected, the proceeds of such tax, less three
53 percent (3%) to be retained by the State Tax Commission to defray
54 the costs of collection, shall be paid by the commission, as
55 follows, for expenditure as authorized in this act:

56 (a) Two-thirds (2/3) of the proceeds shall be paid to
57 the Harrison County Tourism Commission.

58 (b) One-third (1/3) of the proceeds shall be paid to
59 the Board of Supervisors of Harrison County.

60 Section 3. The Harrison County Tourism Commission shall be
61 composed of seven (7) members, appointed as hereinafter provided.

62 The board of supervisors shall appoint two (2) members of the
63 commission who are qualified electors of the City of Biloxi; two
64 (2) members who are qualified electors of the City of Gulfport;
65 one (1) member who is a qualified elector of the City of Pass

66 Christian; one (1) member who is a qualified elector of the City
67 of Long Beach; and one (1) member who is a qualified elector of
68 the County of Harrison outside of the boundaries of the four (4)
69 municipalities in the county. In the selection of commissioners,
70 the board shall make every effort to select individuals who are
71 knowledgeable of, or actively involved in, the tourism industry.
72 The said commission shall be appointed within sixty (60) days of
73 the effective date of this act, in the following manner:

- 74 (1) Two (2) members for one (1) year.
- 75 (2) Two (2) members for two (2) years.
- 76 (3) One (1) member for three (3) years.
- 77 (4) One (1) member for four (4) years.
- 78 (5) One (1) member for five (5) years.

79 The board shall draw lots to determine which of the seven (7)
80 members of the commission shall be appointed for the various
81 initial terms of office. Provided, however, that all subsequent
82 appointments shall be made for five-year terms, except that the
83 board shall appoint a member to fill a vacancy for the unexpired
84 term only. Within sixty (60) days after the effective date of
85 House Bill 1716, 1990 Regular Session, the board of supervisors
86 shall appoint two (2) additional members to the Tourism
87 Commission. The board of supervisors shall appoint one (1) member
88 who is a qualified elector of the City of d'Iberville and one (1)
89 member who is a qualified elector of the County of Harrison for a
90 term of five (5) years. All subsequent appointments shall be for
91 a term of five (5) years and an appointment to fill a vacancy
92 shall be for the unexpired term only. Before entering on the
93 duties of the office each appointed member of the Tourism
94 Commission shall enter into and give bond to be approved by the
95 Secretary of State of the State of Mississippi in the sum of Fifty
96 Thousand Dollars (\$50,000.00) conditioned on the satisfactory
97 performance of his duties. This bond's premium shall be paid from
98 the Tourism Commission Fund. Such bond shall be payable to

99 Harrison County and in the event of a breach thereof, suit may be
100 brought by the county for the benefit of the Tourism Commission.
101 The commission may authorize the payment of per diem not to exceed
102 the uniform per diem rate provided in Section 25-3-69, Mississippi
103 Code of 1972, to commission members for each day in the discharge
104 of their official duties. Such per diem expenditures shall be
105 included in the annual budget of the commission and shall be
106 subject to approval of the Harrison County Board of Supervisors.
107 The commission shall elect officers and adopt rules and
108 regulations; and shall fix a regular meeting date, but may provide
109 for special meetings. The commission shall keep minutes of its
110 proceedings, as are necessary to carry out its responsibilities
111 under this act. It is the intent of this enactment to supersede
112 the Advisory Commission and those duties performed by the board of
113 supervisors pursuant to Chapter 820, Local and Private Laws of
114 1972, with the commission herein created, and to provide for the
115 orderly transfer of all duties and powers heretofore exercised by
116 those bodies to the Harrison County Tourism Commission, which
117 shall have the sole authority to budget and contract for
118 expenditures for the fiscal year beginning October 1, 1979,
119 subject to the approval of the board of supervisors as herein
120 provided.

121 Section 4. Before the expenditures of funds allocated to it
122 by this act, the Tourism Commission shall annually adopt a budget
123 that will reflect the anticipated expenditures for promotion,
124 advertising and operation. Such budget shall be subject to the
125 approval of the Harrison County Board of Supervisors and shall
126 comply with all the requirements of the general laws of the State
127 of Mississippi covering the advertisement for bids and the
128 expenditure of funds.

129 Section 5. The Harrison County Tourism Commission
130 established hereunder shall have the authority to promote tourism
131 and in this regard the commission is empowered:

132 (a) To receive and expend revenues from any sources
133 including, but not limited to, private enterprise;

134 (b) To own, lease or contract for the use, purchase or
135 lease of any real or personal property, including, but not limited
136 to, furnishings, fixtures and any equipment useful and necessary
137 in the promotion of tourism and convention business;

138 (c) To sell, convey or otherwise dispose of all or any
139 part of its property and assets in accordance with general laws of
140 the State of Mississippi providing for such disposal;

141 (d) To have and exercise all powers necessary or
142 convenient to effect any and all of the purposes for which the
143 commission is organized, and further, to appoint and employ
144 individuals and agencies acting in its behalf for any and all of
145 the aforementioned powers and responsibilities;

146 (e) To have and exercise all powers necessary and
147 convenient to conduct the business of promoting and managing
148 conventions and to carry out the purposes of the convention staff
149 of the Mississippi Coast Coliseum Commission by agreement between
150 the two (2) commissions.

151 Section 6. The Advisory Commission, created and established
152 under the provisions of Chapter 820, Local and Private Laws of
153 1972, shall be and the same is hereby abolished effective October
154 1, 1979, and the commissioners and all members, agents,
155 representatives and employees of the said Advisory Commission and
156 the Harrison County Board of Supervisors are required and directed
157 to cooperate with the Harrison County Tourism Commission to
158 effectuate an orderly transfer of its duties to that commission in
159 accordance with this act, and to deliver to the Harrison County
160 Tourism Commission all property, funds, money, accounts, records,
161 etc., now in their possession, which were transferred to the board
162 of supervisors pursuant to Chapter 820, Local and Private Laws of
163 1972, such delivery to be made not later than October 1, 1979, and
164 where required, in such cases as real property, if any, the

165 Chairman of the said Advisory Commission and the Secretary thereof
166 or the President of the Harrison County Board of Supervisors are
167 authorized, empowered and directed to make, execute and deliver in
168 favor of the Harrison County Tourism Commission any bill of sale,
169 deed or other document required to transfer title of any property
170 transferred pursuant to Chapter 820, Local and Private Laws of
171 1972, which was held in the name of the County Advertising
172 Commission. Nothing herein shall be construed to waive the rights
173 of compelling such action by a writ of mandamus in accordance with
174 the laws of Mississippi. Provided further, that on October 1,
175 1979, all rights of office of any of the commissioners of the
176 Advisory Commission, its attorneys or agents, be and the same are
177 hereby finally determined and ended, and its former employees
178 shall serve at the pleasure of the Tourism Commission.

179 Section 7. The Board of Supervisors of Harrison County shall
180 deposit the funds allocated to it by Section 2(4)(b) of this act
181 into a special fund in the county treasury. Monies in the special
182 fund shall be expended by the board of supervisors to pay the
183 principal of and interest on up to Ten Million Dollars
184 (\$10,000,000.00) of general obligation bonds issued by the county
185 after the effective date of Senate Bill No. 3257, 1995 Regular
186 Session, to defray the costs of expanding the Mississippi Coast
187 Coliseum and Convention Center.

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