

By: Representatives Fredericks, Dedeaux,  
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To: Local and Private  
Legislation

HOUSE BILL NO. 1687  
(As Passed the House)

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.