

By: Senator(s) Lee

To: Local and Private;
Finance

SENATE BILL NO. 3072
(As Sent to Governor)

1 AN ACT TO PROVIDE FOR THE CREATION OF THE STONE COUNTY
2 ECONOMIC DEVELOPMENT PARTNERSHIP FOR THE PURPOSE OF PROMOTING
3 ECONOMIC DEVELOPMENT AND TOURISM IN STONE COUNTY; TO PROVIDE FOR
4 THE MEMBERSHIP AND TERMS OF OFFICE FOR THE BOARD OF DIRECTORS OF
5 THE PARTNERSHIP; TO PRESCRIBE THE POWERS AND DUTIES OF THE
6 PARTNERSHIP; TO AUTHORIZE THE BOARD OF SUPERVISORS OF STONE COUNTY
7 TO IMPOSE A TAX ON THE GROSS PROCEEDS OF CERTAIN SALES BY
8 RESTAURANTS AND ON ROOM RENTALS BY HOTELS AND MOTELS, IN ORDER TO
9 FUND THE PARTNERSHIP; AND FOR RELATED PURPOSES.

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

11 SECTION 1. The following terms shall have the meaning
12 ascribed to them in this section unless the context requires
13 otherwise:

14 (a) "Hotel" or "motel" means places of lodging for
15 transient guests on a daily or weekly basis and are known in the
16 trade as such and includes hotels, motels, campgrounds, travel
17 courts, camping areas, motor home parks, recreational vehicle
18 parks, bed and breakfast inns and other transient lodgings.

19 (b) "Partnership" means the Stone County Economic
20 Development Partnership established pursuant to this act.

21 (c) "Prepared food" means food prepared on the premises
22 of a restaurant.

23 (d) "Restaurant" means any place including, but not
24 limited to, delicatessens, where prepared food and drink are sold
25 for consumption either upon or off the premises, and which are
26 known in the trade as such.

27 SECTION 2. There is hereby established the Stone County
28 Economic Development Partnership, which shall organize under the
29 general laws of this state as a not-for-profit corporation

30 qualified as tax exempt and chartered for the purpose of combining
31 the economic development effort of Stone County.

32 SECTION 3. (1) The governing authority of the partnership
33 shall be composed of a board of directors consisting of seventeen
34 (17) members. The membership of the board of directors of the
35 partnership shall be as follows:

36 (a) Five (5) members appointed by the Board of
37 Supervisors of Stone County.

38 (b) Three (3) members appointed by the Board of
39 Aldermen of the City of Wiggins.

40 (c) The President of the Board of Supervisors of Stone
41 County.

42 (d) The Mayor of the City of Wiggins.

43 (e) The Superintendent of the Stone County School
44 District who shall be a nonvoting member.

45 (f) The President of the Mississippi Gulf Coast
46 Community College, or his designee, who shall be a nonvoting
47 member.

48 (g) Five (5) members who shall be initially elected by
49 a majority vote of the members in good standing of the Stone
50 County Economic Development Foundation. After the initial term of
51 members elected pursuant to this paragraph expire, subsequent
52 members elected pursuant to this paragraph shall be elected by a
53 majority vote of the members in good standing of the partnership.

54 (2) (a) The initial terms of the members appointed pursuant
55 to subsection (1)(a) of this section shall be as follows:

56 (i) Two (2) members shall be appointed for a term
57 of two (2) years;

58 (ii) One (1) member shall be appointed for a term
59 of three (3) years; and

60 (iii) Two (2) members shall be appointed for a
61 term of four (4) years.

62 The Board of Supervisors of Stone County shall designate the
63 initial terms of the members it appoints.

64 (b) The initial terms of the members appointed pursuant
65 to subsection (1)(b) of this section shall be as follows:

66 (i) One (1) member shall be appointed for a term

67 of two (2) years;

68 (ii) One (1) member shall be appointed for a term
69 of three (3) years; and

70 (iii) One (1) member shall be appointed for a term
71 of four (4) years.

72 The Board of Aldermen of the City of Wiggins shall designate
73 the initial terms of the members it appoints.

74 (c) The initial terms of the members elected pursuant
75 to subsection (1)(g) of this section shall be as follows:

76 (i) One (1) member shall be elected for a term of
77 two (2) years;

78 (ii) Two (2) members shall be elected for a term
79 of three (3) years; and

80 (iii) Two (2) members shall be elected for a term
81 of four (4) years.

82 The Stone County Economic Development Foundation shall
83 designate the initial terms of the members it elects.

84 (3) Subsequent terms of the members of the board of
85 directors shall be for four (4) years or until a successor is
86 appointed and qualified. Any vacancy that occurs in such
87 positions shall be filled in the same manner as the original
88 appointment and shall be made for the unexpired term.

89 (4) Any member who is absent from three (3) or more
90 consecutive meetings or who is absent from fifty percent (50%) or
91 more of all meetings of the board of directors in any given
92 calendar year shall be deemed to have vacated such position,
93 unless otherwise excused by action of the board of directors.

94 (5) The members of the board of directors shall serve
95 without salary or compensation, but the members and the employees
96 of the partnership may be reimbursed for actual expenses,
97 including mileage and travel expenses, whether within or without
98 the State of Mississippi, incurred in the performance of their
99 duties, as authorized by Section 25-3-41, Mississippi Code of

100 1972.

101 SECTION 4. (1) Within sixty (60) days after all initial
102 appointments have been made, the president of the Board of
103 Supervisors of Stone County shall call the first meeting of the
104 board of directors of the partnership, and the members of the
105 board shall meet and elect from among their number a chairman,
106 vice-chairman and secretary-treasurer. The board of directors
107 shall record and retain minutes of all meetings. A majority of
108 the board of directors shall constitute a quorum to conduct
109 business and all actions of the board of directors shall require a
110 majority vote of the members present and voting.

111 (2) The board of directors shall adopt a set of bylaws which
112 may include provisions they deem appropriate but shall include
113 provisions for the following:

114 (a) Procedures and times for its meetings. Unless
115 otherwise provided therein the board shall follow Roberts Rules of
116 Order at its meetings. The board shall comply with the state Open
117 Meetings Law, Section 25-41-1 et seq., Mississippi Code of 1972.

118 (b) The secretary-treasurer making a monthly report to
119 the board concerning the current operation and financial status of
120 the partnership.

121 (c) The board of directors annually causing a full and
122 complete examination of all the books and accounts of the
123 commission to be made by an independent, certified public
124 accountant and providing a copy of the examination to the Board of
125 Supervisors of Stone County, the governing authorities of the City
126 of Wiggins and to the Department of Audit of the State of
127 Mississippi.

128 (3) Before entering upon the duties of office, each member
129 of the board of directors shall take and subscribe to the oath of
130 office required by Section 268, Mississippi Constitution of 1890,
131 and give bond in a sum of not less than Five Thousand Dollars
132 (\$5,000.00), conditioned upon the faithful performance of his

133 duties, such bond to be made payable to and approved by the
134 chancery clerk of the county. The cost of all such bonds shall be
135 paid by the partnership.

136 (4) The board of directors shall conduct drives to bolster
137 private sector membership in the partnership, thereby continuing
138 the private sector's monetary and leadership contributions.

139 (5) The board of directors may employ such personnel and
140 take other acts they deem necessary to carry out the purpose of
141 the partnership. The board of directors shall set the level of
142 the compensation to be paid to the partnership's employees.

143 SECTION 5. (1) The purpose of the partnership is to promote
144 economic development in Stone County; to develop, promote, and/or
145 expand existing businesses and industries in Stone County; to
146 promote tourism in Stone County; and to assist and support the
147 development of infrastructure and community services to
148 accommodate a growing economy and community.

149 (2) The board of directors may take any and all actions to
150 effectuate the purposes of this act.

151 (3) The partnership shall be subject to the public
152 purchasing laws of this state with the respect to the expenditure
153 of funds derived from public sources; however, in the expenditure
154 of funds derived solely from private sources, the partnership
155 shall not be subject to any of the public purchasing laws of this
156 state, nor shall the expenditure of such funds derived from
157 private sources be subject to any laws regulating the expenditure
158 of public funds. Funds derived from private sources shall be kept
159 separate from and accounted for separately from funds derived from
160 public sources.

161 SECTION 6. The partnership, in addition to the monies that
162 may be received by it from Stone County as taxes as provided for
163 in Section 9 of this act, may accept from any public or private
164 agency, or from any individual, grants or contributions, from any
165 source, of money or property or other things of value to be held,

166 used and applied for the purposes for which such grants or
167 contributions may be made.

168 SECTION 7. Upon dissolution of the Stone County Economic
169 Development Foundation, Inc., the partnership may exercise and
170 assume the powers, duties and responsibilities of such foundation
171 and if the partnership assumes the powers, duties and
172 responsibilities of such foundation, all records, property,
173 unexpended balances of such foundation's funds and obligations of
174 such foundation shall be transferred to the partnership.

175 SECTION 8. (a) The portion of the annual budget of the
176 partnership regarding the expenditure of the tax revenue received
177 by the partnership, and any amendments to that portion of the
178 annual budget, shall be presented to the governing authorities of
179 the City of Wiggins and the Board of Supervisors of Stone County.

180 The governing authorities of the City of Wiggins and the Board of
181 Supervisors of Stone County shall have the authority to approve or
182 disapprove of all or any portion of the budget presented pursuant
183 to this subsection and no expenditure of such tax revenue shall be
184 made unless it is contained in a portion of such budget that is
185 approved by the governing authorities of the City of Wiggins and
186 the Board of Supervisors of Stone County.

187 (b) Not less than twenty-five percent (25%) of the tax
188 revenue received by the partnership shall be allocated to capital
189 acquisitions and improvements and revenue allocated for such
190 purpose may be accumulated in a capital fund.

191 SECTION 9. (1) For the purpose of providing funds for the
192 partnership to conduct its activities, the Board of Supervisors of
193 Stone County may, in its discretion, levy and collect from every
194 person, firm or corporation hereinafter specified, a tax, which
195 shall be in addition to all other taxes now imposed. The tax
196 shall be imposed as follows:

197 (a) A tax upon every person, firm or corporation
198 operating a motel or hotel in Stone County, at a rate not to

199 exceed two percent (2%) of the gross proceeds of sales from room
200 rentals for each such motel or hotel.

201 (b) A tax upon every person, firm or corporation
202 operating a restaurant in Stone County, at a rate not to exceed
203 two percent (2%) of the gross proceeds of sales of any such
204 restaurant.

205 (2) Before the taxes authorized by this section may be
206 imposed, the Board of Supervisors of Stone County shall adopt a
207 resolution declaring its intention to levy the taxes and
208 establishing the amount of the tax levy and the date on which the
209 taxes initially will be levied and collected. This date shall be
210 the first day of a month but not earlier than the first day of the
211 second month from the date of adoption of the resolution. Notice
212 of the proposed tax levy shall be published once each week for at
213 least three (3) consecutive weeks in a newspaper having a general
214 circulation in the county. The first publication of the notice
215 shall be made not less than twenty-one (21) days before the date
216 fixed in the resolution on which the board of supervisors proposes
217 to levy the tax, and the last publication of the notice shall be
218 made not more than seven (7) days before that date. If, within
219 the time of giving notice, twenty percent (20%) or fifteen hundred
220 (1500), whichever is less, of the qualified electors of the county
221 file a written petition against the levy of the tax, then the tax
222 shall not be levied unless authorized by a majority of the
223 qualified electors of the county, voting at an election to be
224 called and held for that purpose. Before the effective date of
225 the tax levy approved as provided in this section, the board of
226 supervisors shall furnish to the Chairman of the State Tax
227 Commission a certified copy of the resolution evidencing the tax
228 levy.

229 (3) Persons, firms or corporations liable for the taxes
230 under this section shall add the amount of the tax to the sales
231 price and, in addition thereto, shall collect, insofar as

232 practicable, the amount of the tax due by them from the person
233 receiving the services at the time of payment therefor.

234 (4) All such taxes shall be collected by and paid to the
235 State Tax Commission on a form prescribed by the State Tax
236 Commission in the same manner that state sales taxes are computed,
237 collected and paid. The full enforcement provisions and all other
238 provisions of Chapter 65, Title 27, Mississippi Code of 1972,
239 shall apply as necessary to the implementation and administration
240 of this act.

241 (5) The proceeds of such taxes, less three percent (3%) to
242 be retained by the State Tax Commission to defray the costs of
243 collections, shall be paid to Stone County on or before the
244 fifteenth day of the month following the month in which collected
245 and shall be disbursed by Stone County to the partnership within
246 thirty (30) days of receipt by Stone County.

247 (6) The proceeds of such taxes shall not be considered by
248 the county as general fund revenue but shall be dedicated to and
249 used by the partnership solely for the purpose of carrying out
250 programs and activities of the partnership.

251 SECTION 10. The Board of Supervisors of Stone County shall
252 submit this act, immediately upon approval by the Governor, or
253 upon approval by the Legislature subsequent to a veto, to the
254 Attorney General of the United States or to the United States
255 District Court for the District of Columbia in accordance with the
256 provisions of the Voting Rights Act of 1965, as amended and
257 extended.

258 SECTION 11. This act shall take effect and be in force from
259 and after the date it is effectuated under Section 5 of the Voting
260 Rights Act of 1965, as amended and extended.