

By: Senator(s) Hall, Horhn, Harden, White
(29th), Frazier, Ross

To: Local and Private

SENATE BILL NO. 3080

1 AN ACT TO CREATE THE JACKSON CONVENTION AND VISITORS BUREAU
2 AND TO PROVIDE FOR THE MEMBERSHIP OF SUCH BUREAU; TO IMPOSE A TAX
3 IN THE AMOUNT OF 1% OF THE GROSS PROCEEDS OF SALES OF RESTAURANTS,
4 HOTELS AND MOTELS FOR THE PURPOSE OF PROVIDING FUNDS FOR OPERATION
5 OF THE BUREAU; AND FOR RELATED PURPOSES.

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

7 SECTION 1. As used in this act, the following terms shall
8 have the meanings ascribed to them in this section unless
9 otherwise clearly indicated by the context in which they are used:

10 (a) "Bureau" means the Jackson Convention and Visitors
11 Bureau.

12 (b) "Council" means the City Council of the City of
13 Jackson, Mississippi.

14 (c) "Hotel" or "motel" means and includes a place of
15 lodging that at any one (1) time will accommodate transient guests
16 on a daily or weekly basis and that is known to the trade as such,
17 and which is located within the city limits of Jackson,
18 Mississippi. Such terms shall not include a place of lodging with
19 ten (10) or less rental units.

20 (d) "Mayor" means the Mayor of the City of Jackson,
21 Mississippi.

22 (e) "Restaurant" means and includes all places where
23 prepared food is sold and whose annual gross proceeds of sales or
24 gross income for the preceding calendar year equals or exceeds One
25 Hundred Thousand Dollars (\$100,000.00), and which are located
26 within the city limits of Jackson, Mississippi. For the purpose
27 of calculating gross proceeds of sales or gross income, the sales

28 or income of all establishments owned, operated or controlled by
29 the same person, persons or corporation shall be aggregated.

30 SECTION 2. There is hereby created the Jackson Convention
31 and Visitors Bureau to be constituted and appointed as provided in
32 Section 3 of this act.

33 SECTION 3. (1) The Jackson Convention and Visitors Bureau
34 shall consist of nine (9) members, who shall be appointed, qualify
35 and take office within thirty (30) days of the enactment of this
36 act, and the appointments to the bureau and the initial terms of
37 the appointments shall be as follows:

38 (a) Two (2) hotel/motel members representing hotel or
39 motel properties located within the city limits of Jackson,
40 Mississippi appointed by the Mayor with confirmation by the
41 Council for terms of two (2) and four (4) years, respectively.
42 These members and their successors shall be appointed by the Mayor
43 with confirmation by the Council after being selected from a panel
44 of two (2) names for each membership position submitted by the
45 Jackson Chapter of the Mississippi Restaurant Association.

46 (b) Two (2) restaurant members appointed by the Mayor
47 with confirmation by the Council for terms of two (2) and four (4)
48 years, respectively. These members and their successors shall be
49 appointed by the Mayor with confirmation by the Council after
50 being selected from a panel of two (2) names for each membership
51 position submitted by the Jackson Chapter of the Mississippi
52 Restaurant Association.

53 (c) One (1) member representing the business community
54 in the City of Jackson appointed by the Mayor with confirmation by
55 the Council for a term of two (2) years. This member and his
56 successors shall be appointed by the Mayor with confirmation by
57 the Council after being selected from a panel of two (2) names
58 submitted by the Metro Jackson Chamber of Commerce. The names
59 submitted by the Metro Jackson Chamber of Commerce shall be those
60 of persons who represent businesses located within the city limits
61 of Jackson, Mississippi.

62 (d) One (1) member representing the arts community in
63 the City of Jackson appointed by the Mayor with confirmation by
64 the Council for a term of two (2) years.

65 (e) One (1) member representing the education community
66 in the City of Jackson appointed by the Mayor with confirmation by
67 the Council for a term of four (4) years.

68 (f) One (1) member representing the attractions
69 industry in the City of Jackson appointed by the Mayor with
70 confirmation by the Council for a term of two (2) years.

71 (g) One (1) at-large member appointed by the Mayor with
72 confirmation by the Council for a term of four (4) years.

73 (2) (a) All succeeding appointments shall be made for a
74 term of four (4) years from the date of expiration of the initial
75 appointment. Any vacancy which may occur shall be filled by the
76 mayor within ninety (90) days after such vacancy occurs in the
77 same manner as the original appointment and shall be made for the
78 unexpired term. Each member of the bureau shall serve until his
79 successor is appointed and qualified.

80 (b) No member of the bureau shall be an employee of the
81 City of Jackson or Hinds County. No member of the bureau shall be
82 an elected official.

83 (3) Any member may be disqualified and removed from office
84 for any one (1) of the following reasons:

85 (a) Conviction of a felony; or

86 (b) Failure to attend three (3) consecutive meetings
87 without just cause; or

88 (c) Illegal use of a bureau motor vehicle as provided
89 in Section 12 of this act.

90 If a member of the bureau is removed for one of the above
91 reasons, the vacancy shall be filled in the manner prescribed in
92 this section.

93 SECTION 4. Before entering upon the duties of the office,
94 each appointed member of the bureau shall enter into and give bond
95 to be approved by the Secretary of State of Mississippi in the sum
96 of Twenty-five Thousand Dollars (\$25,000.00) conditioned upon the
97 faithful performance of his duties. Such bond shall be payable to

98 the State of Mississippi and, in the event of a breach thereof,
99 suit may be brought by the State of Mississippi for the benefit of
100 the bureau.

101 SECTION 5. When the members of the bureau shall have been
102 appointed and qualified as set forth herein, they shall establish
103 quarters and conduct a meeting after giving not less than ten (10)
104 days' notice of the time and place of such meeting by registered
105 mail, postage prepaid, directed to each appointed member of the
106 bureau at his regular address given the Secretary of State at the
107 time of his qualification and posting bond. At such meeting a
108 quorum shall consist of a majority of the members of the bureau
109 and a majority of those members attending shall elect a president
110 and secretary, both of whom shall be members of the bureau, and
111 adopt such rules and regulations as may govern the time and place
112 for holding subsequent meetings, regular and special, and other
113 rules and regulations not inconsistent with the provisions of this
114 act.

115 The bureau is further authorized to contract for the
116 employment of personnel, supplies, furnishings and other
117 facilities necessary to administer the affairs and duties of the
118 bureau and to pay for same out of the revenue provided by this
119 act.

120 SECTION 6. The bureau shall have jurisdiction and authority
121 over all matters relating to the establishment, promotion and
122 development of tourism and conventions and related matters within
123 the City of Jackson, Mississippi.

124 The bureau is authorized to contract for the furnishing,
125 equipping and operation of any and all facilities necessary or
126 useful in the promotion of tourism and conventions, to receive and
127 expend, subject to the provisions of this act, revenues from any
128 source.

129 SECTION 7. (1) For the purpose of providing funds for the
130 promotion of tourism and conventions, there is hereby levied,

131 assessed and shall be collected from every person engaging in or
132 doing business in the City of Jackson, Mississippi, as specified
133 herein, a tax which may be cited as a "tourist and convention
134 tax," which shall be in addition to all other taxes now imposed,
135 as hereinafter provided.

136 (2) Such tax shall be one percent (1%) of the gross proceeds
137 of sales of restaurants, hotels and motels, including, but not
138 limited to, sales of beer and alcoholic beverages sold to be
139 consumed on the premises.

140 (3) Persons liable for the tax imposed herein shall add the
141 amount of tax to the sales price or gross proceeds of sales, and
142 in addition thereto shall collect, insofar as practicable, the
143 amount of the tax due by him from the person receiving the
144 services or goods at the time of payment therefor.

145 (4) Such tax shall be collected by and paid to the State Tax
146 Commission on a form prescribed by the State Tax Commission, in
147 the same manner that state sales taxes are computed, collected and
148 paid; and the full enforcement provisions and all other provisions
149 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
150 necessary to the implementation and administration of this act.

151 (5) The proceeds of such tax, less three percent (3%)
152 thereof which shall be retained by the State Tax Commission to
153 defray the cost of collection, shall be paid to the city on or
154 before the fifteenth day of the month following the month in which
155 collected by the State Tax Commission. The city, in turn, shall
156 remit the funds to the bureau not later than ten (10) days after
157 receiving the funds from the State Tax Commission.

158 (6) The proceeds of the tax shall not be considered by the
159 city as general fund revenues and shall be dedicated solely for
160 the purpose of carrying out programs and activities which are
161 designated by the Jackson Convention and Visitors Bureau and which
162 are designed to attract conventions and tourists into Jackson,
163 Mississippi.

164 (7) As a condition of the receipt of any funds provided by
165 the bureau for the support of any event, the person or
166 organization receiving such funds shall provide the bureau with a
167 written accounting of all expenditures of such funds. Such
168 accounting shall be made available to the public under the
169 provisions of the Mississippi Public Records Act of 1983.

170 SECTION 8. Before the taxes authorized by this act shall be
171 imposed, the governing authorities of the City of Jackson shall
172 adopt a resolution declaring its intention to levy the tax,
173 setting forth the amount of such tax and establishing the date on
174 which this tax initially shall be levied and collected. This date
175 shall be not less than the first day of the second month from the
176 date of adoption of the resolution.

177 The resolution shall be published in a local newspaper at
178 least twice during the period from the adoption of the resolution
179 to the effective date of the taxation prescribed in this act, with
180 the last publication being made no later than ten (10) days prior
181 to the effective date of such taxation. A certified copy of the
182 resolution shall be furnished to the State Tax Commission at least
183 thirty (30) days prior to the date on which the tax shall be
184 initially levied and collected.

185 SECTION 9. Before the expenditure of funds herein
186 prescribed, a budget reflecting the anticipated receipts and
187 expenditures for such purposes as promotion, advertising and
188 operation, shall be approved by the bureau. The first budget of
189 receipts and expenditures shall cover the period beginning with
190 the effective date of the tax and ending with the end of the
191 city's fiscal year, and thereafter the budget shall be on the same
192 fiscal basis as the budget of the City of Jackson.

193 SECTION 10. Accounting for receipts and expenditures of the
194 funds herein described shall be the responsibility of the bureau
195 and shall be made separately from the accounting of receipts and
196 expenditures of the general fund and any other funds of the

197 municipality to which it is originally paid. The records
198 reflecting the receipts and expenditures of the funds prescribed
199 herein shall be audited annually by an independent certified
200 public accountant, and such accountant shall make a written report
201 of his audit to the City Clerk of Jackson and to the bureau. The
202 complete audit shall be made available by the bureau to any person
203 who requests a copy, under the provisions of Sections 25-61-1
204 through 25-61-17, Mississippi Code of 1972, also known as the
205 "Mississippi Public Records Act of 1983." The audit shall be made
206 and completed as soon as practicable after the close of the fiscal
207 year, and the expenses of such audit may be paid from the funds
208 derived pursuant to Section 7 of this act. The State Auditor of
209 Public Accounts shall have the authority to conduct audits of the
210 bureau.

211 SECTION 11. The bureau shall not contract with any person
212 who is related to an employee of the bureau within the third
213 degree or who is the spouse of an employee of the bureau, nor
214 shall the bureau contract with a business entity of which an
215 employee of the bureau is an officer, director, owner, partner or
216 employee, or is a holder of more than ten percent (10%) of the
217 fair market value, or from which an employee of the bureau or his
218 relative within the third degree derives more than One Thousand
219 Dollars (\$1,000.00) in annual income, or over which an employee of
220 the bureau or his relative within the third degree exercises
221 control.

222 SECTION 12. No motor vehicle owned or leased by the bureau
223 shall be operated by any member or employee of the bureau except
224 in the performance of his official duties directly related to the
225 business of the bureau. Any violation of this prohibition may be
226 punished by removal from office or employment.

227 SECTION 13. The bureau shall be subject to Sections 25-61-1
228 through 25-61-17, Mississippi Code of 1972, also known as the
229 "Mississippi Public Records Act of 1983."

230 SECTION 14. This act shall take effect and be in force from
231 and after its passage and shall stand repealed from and after July
232 1, 2004.