

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

To: Local and Private

SENATE BILL NO. 3080  
(As Passed the Senate)

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.