

By: Senator(s) Jordan (24th)

To: Local and Private

SENATE BILL NO. 3117  
(As Passed the Senate)

1 AN ACT TO AMEND CHAPTER 947, LOCAL AND PRIVATE LAWS OF 1994,  
2 TO REMOVE THE REPEALER ON THE GREENWOOD TOURISM COMMISSION; AND  
3 FOR RELATED PURPOSES.

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

5 SECTION 1. Chapter 813, Local and Private Laws of 1989, as  
6 amended by Chapter 947, Local and Private Laws of 1994, is amended  
7 as follows:

8 Section 1. The following terms as used in this act shall  
9 have the meanings herein ascribed unless the context otherwise  
10 clearly requires:

11 (a) "Bar" means any bar, tavern or lounge where  
12 alcoholic beverages are sold for consumption on the premises;

13 (b) "Commission" means the Greenwood Tourism  
14 Commission;

15 (c) "City" means the City of Greenwood, Mississippi;

16 (d) "Governing authorities" means the Mayor and City  
17 Council of the City of Greenwood;

18 (e) "Hotel" or "motel" means any establishment engaged  
19 in the business of furnishing or providing rooms intended or  
20 designed for lodging or sleeping purposes for transient guests,  
21 which establishment consists of ten (10) or more guest rooms and  
22 does not encompass any hospital, convalescent or nursing home or  
23 sanitarium, or any hotel-like facility operated by or in  
24 connection with a hospital or medical clinic providing rooms  
25 exclusively for patients and their families;

26 (f) "Prepared food" means food prepared on the premises

27 of a restaurant;

28 (g) "Restaurant" means any place, including hotel and  
29 motel dining rooms, cafeterias, cafes and lunch stands, where  
30 prepared food and drink are sold for consumption either upon or  
31 off the premises.

32 Section 2. There is hereby created the Greenwood Tourism  
33 Commission which shall be domiciled in Greenwood, Mississippi.  
34 The commission shall function in an advisory capacity as a part of  
35 the executive branch of the municipal government of the City of  
36 Greenwood and shall study and advise the executive branch in the  
37 areas of promoting conventions and tourism. The commission shall  
38 also be empowered to carry out such other tasks as the mayor, by  
39 executive order, may assign to it from time to time. The city  
40 attorney shall be the attorney for the commission.

41 Section 3. (1) The commission shall consist of the  
42 following thirteen (13) members:

43 (a) One (1) member from each of the seven (7) wards in  
44 the city nominated by the mayor and subject to the advice and  
45 consent of the city council;

46 (b) A member of the Executive Committee of the  
47 Greenwood-Leflore County Chamber of Commerce selected by the  
48 executive committee, who shall serve as an ex officio, nonvoting  
49 advisory member;

50 (c) A member of the board of Cottonlandia Education  
51 Foundation, to be selected by that board, who shall serve as an ex  
52 officio, nonvoting advisory member;

53 (d) The President or a member of the Greenwood/Leflore  
54 Industrial Board as appointed by its president;

55 (e) The Director of the Leflore County Civic Center;

56 (f) A representative of the Greenwood Motel/Hotel  
57 Association, to be selected by the association; and

58 (g) A representative of the Greenwood Restaurant  
59 Association, to be selected by the association.

60           (2) The seven (7) appointed members of the commission who  
61 represent the seven (7) city wards and the members selected by the  
62 Greenwood Motel/Hotel Association and the Greenwood Restaurant  
63 Association shall each serve a one-year term of office beginning  
64 and ending on such dates as the city council establishes. The  
65 members from the Chamber of Commerce, Industrial Board, Civic  
66 Center Board and Cottonlandia Foundation shall serve so long as  
67 they hold their respective positions with the organization which  
68 they represent.

69           Section 4. The commission shall have jurisdiction and  
70 authority over all matters relating to establishing, promoting and  
71 developing conventions and tourism in the city and shall be  
72 authorized:

73                   (a) To sue and be sued in its own name;

74                   (b) To own, rent or lease real or personal property;

75                   (c) To contract for the furnishing, equipping and  
76 operation of facilities necessary or useful in promoting tourism  
77 and conventions;

78                   (d) To receive and expend, subject to the provisions of  
79 this act, revenues from any source;

80                   (e) To sell, convey or otherwise dispose of all or any  
81 part of its property and assets in accordance with the general  
82 laws of the State of Mississippi providing for the sale,  
83 conveyance and disposal of property by municipalities;

84                   (f) To appoint and employ individuals and to contract  
85 with and enter agreements with agencies to act for and on its  
86 behalf in performing the commission's duties, powers and  
87 responsibilities; and

88                   (g) To adopt and promulgate such rules and regulations  
89 as may be necessary or advantageous to carry out the powers and  
90 duties of the commission.

91           Section 5. (1) For the purpose of providing operating funds  
92 for the commission to promote tourism and conventions, the

93 governing authorities are hereby authorized, in their discretion,  
94 to levy and assess upon and collect from every person, firm and  
95 corporation operating a hotel or motel in the city, a tax in  
96 addition to all other taxes and assessments imposed by the  
97 governing authorities in an amount not to exceed one percent (1%)  
98 of the gross proceeds from room rentals of such hotels and motels  
99 in the city, excluding charges for telephone, laundry and similar  
100 service charges. The tax shall not be levied upon or collected  
101 from gross proceeds of nontaxable rooms or room rentals for day  
102 meetings that do not serve as overnight sleeping accommodations.

103 (2) The governing authorities also are hereby authorized to  
104 impose upon persons doing business within the city other than the  
105 tax imposed on hotel and motel rooms under subsection (1) of this  
106 section, a tax at a rate of not to exceed one percent (1%) on the  
107 gross receipts of restaurants and bars from retail sales of  
108 prepared food, beer and/or alcoholic beverages; however, the tax  
109 shall not apply to restaurants not selling alcoholic beverages  
110 under an on-premises permit issued by the Alcoholic Beverage  
111 Control Commission and whose gross proceeds of sales or gross  
112 income is less than One Hundred Thousand Dollars (\$100,000.00) per  
113 calendar year based upon sales or income for the preceding  
114 calendar year. For the purposes of calculating gross proceeds of  
115 sales or gross income, the sales or income of all establishments  
116 owned, operated or controlled by the same person, persons or  
117 corporations shall be aggregated.

118 (3) Before the taxes authorized by this act may be imposed,  
119 the governing authorities shall adopt a resolution declaring its  
120 intention to levy the taxes and establishing the amount of the tax  
121 levy and the date on which the taxes initially shall be levied and  
122 collected. The date shall be the first day of a month but not  
123 less than forty-five (45) days from the date of adoption of the  
124 resolution. Notice of the proposed tax levy shall be published  
125 once each week for at least three (3) consecutive weeks in a

126 newspaper having a general circulation in such city. The first  
127 publication of such notice shall be made not less than twenty-one  
128 (21) days prior to the date fixed in the resolution on which the  
129 governing authorities propose to levy such taxes, and the last  
130 publication shall be made not more than seven (7) days prior to  
131 such date. If, within the time of giving notice, twenty percent  
132 (20%) or fifteen hundred (1500), whichever is less, of the  
133 qualified electors of the city file a written petition against the  
134 levy of such taxes, then such taxes shall not be levied unless  
135 authorized by a majority of the qualified electors of such city  
136 voting at an election to be called and held for that purpose.  
137 Prior to the effective date of the tax levy approved as herein  
138 provided, the governing authorities shall furnish to the Chairman  
139 of the State Tax Commission a certified copy of the resolution  
140 evidencing such tax levy.

141 (4) Persons liable for the taxes imposed under this section  
142 shall add the amount of tax to the sales price, and in addition  
143 thereto shall collect, insofar as practicable, the amount of tax  
144 due by them from the person receiving the services or goods at the  
145 time of payment therefor.

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

153 (6) The proceeds of such taxes less three percent (3%) to be  
154 retained by the State Tax Commission to defray the costs of  
155 collection shall be paid to the Greenwood Tourism Commission on or  
156 before the fifteenth day of the month following the month in which  
157 collected. The proceeds of the taxes shall be dedicated solely  
158 for the purpose of carrying out programs and activities which are

159 designated by the Greenwood Tourism Commission and which are  
160 designed to attract conventions and tourists in the city. The  
161 proceeds of the taxes shall not be considered by the governing  
162 authorities as general fund revenues but shall be paid directly to  
163 the Greenwood Tourism Commission.

164 (7) Before the expenditure of funds herein prescribed, a  
165 budget reflecting the anticipated receipts and expenditures shall  
166 be approved by the governing authorities. The first budget of  
167 receipts and expenditures shall cover the period beginning with  
168 the effective date of the taxes and ending with the end of the  
169 city's fiscal year, and, thereafter, the budget shall be on the  
170 same fiscal basis as the budget of the city.

171 (8) The books of the commission shall be audited annually by  
172 an independent certified public accountant, and the accountant  
173 shall make a written report of his audit to the commission which  
174 shall thereupon submit a copy of the report to the governing  
175 authorities. The audit shall be made and completed as soon as  
176 practicable after the close of the city's fiscal year, and copies  
177 of the report of the audit shall be filed with the city clerk's  
178 office within fifteen (15) days after receipt thereof by the  
179 commission.

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