

By: Senator(s) Jordan (18th)

To: Local and Private;
Finance

SENATE BILL NO. 3199
(As Passed the Senate)

1 AN ACT TO ESTABLISH THE PHILADELPHIA-NESHOPA COUNTY
2 TOURISM/ECONOMIC COUNCIL; TO AUTHORIZE THE IMPOSITION OF A TAX ON
3 HOTELS AND MOTELS WITHIN THE CITY OF PHILADELPHIA, MISSISSIPPI; TO
4 PROVIDE FOR A PETITION ELECTION ON THE QUESTION OF IMPOSING SUCH
5 TAX; TO PROVIDE THAT SUCH TAX SHALL BE COLLECTED BY THE STATE TAX
6 COMMISSION AND PAID TO THE CITY OF PHILADELPHIA; TO PROVIDE THAT
7 THE PROCEEDS OF SUCH TAX SHALL BE UTILIZED FOR THE PROMOTION OF
8 TOURISM AND ECONOMIC DEVELOPMENT IN THE CITY OF PHILADELPHIA AND
9 NESHOPA COUNTY; AND FOR RELATED PURPOSES.

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

11 SECTION 1. (1) There is hereby created the
12 Philadelphia-Neshoba County Tourism/Economic Council, hereinafter
13 referred to as the "council." The council shall be composed of
14 five (5) members who shall be known as directors. The council
15 shall be composed of the following members:

16 (a) One (1) member appointed by the Mayor and Board of
17 Aldermen of the City of Philadelphia;

18 (b) One (1) member who shall be the County
19 Administrator of Neshoba County;

20 (c) One (1) member who shall be the Chairman of the
21 Tourism Committee of the Philadelphia-Neshoba County Chamber of
22 Commerce named by the president of such chamber of commerce;

23 (d) One (1) member who shall be the Executive Director
24 of the Philadelphia-Neshoba County Chamber of Commerce; and

25 (e) One (1) member who shall be the Executive Director
26 of the Industrial Development Authority of Neshoba County.

27 (2) The member appointed by the Mayor and Board of Aldermen
28 of the City of Philadelphia shall serve a five-year term or until
29 his successor is appointed and qualified. Vacancies in such

30 position shall be filled in the same manner as the original
31 appointment for the unexpired term.

32 (3) Any director may be disqualified and removed from office
33 for conviction of a felony or for failure to attend three (3)
34 consecutive meetings without just cause. If a director is removed
35 pursuant to this subsection the vacancy shall be filled as
36 follows:

37 (a) The vacancy of the position appointed by the Mayor
38 and Board of Aldermen of the City of Philadelphia shall be filled
39 in the manner provided for in subsection (2) of this section;

40 (b) A vacancy in the other positions on the council
41 shall be filled by appointment by the governing body of the entity
42 with whom such director's position required his membership on the
43 council.

44 (4) Before entering on the duties of office, each director
45 shall enter into and give bond to be approved by the Secretary of
46 State in the sum of Ten Thousand Dollars (\$10,000.00), conditioned
47 on the satisfactory performance of his duties. This bond premium
48 shall be paid from the commission's funds. Such bond shall be
49 payable to the county and in the event of a breach thereof, suit
50 may be brought by the county for the benefit of the council.

51 (5) When the directors of the council shall have been
52 appointed and qualified they shall meet in the City of
53 Philadelphia after giving not less than ten (10) days' notice of
54 the time and place of such meeting by registered mail, postage
55 prepaid, directed to each member of the council at his regular
56 address at the time of his qualification and posting bond. Such
57 notice shall be given by the Executive Director of the
58 Philadelphia-Neshoba County Chamber of Commerce. The notice of
59 such meeting may be waived if all directors sign a written waiver
60 of such notice. Any such waiver shall be attached to the minutes
61 of such meeting.

62 (6) The directors shall elect from among themselves a
63 chairman. The chairman of the council shall serve a term of not
64 more than one (1) year, with the first election to be held at the
65 first scheduled meeting after the directors are appointed and
66 subsequent elections shall be held annually thereafter. The

67 person elected as chairman may serve consecutive terms. The
68 council shall elect from its membership a vice-chairman, secretary
69 and treasurer. The offices of secretary and treasurer may be
70 combined, if the council so elects. The council may promulgate
71 and adopt bylaws governing its operations and procedures. Three
72 (3) directors shall constitute a quorum for the transaction of any
73 business of the council.

74 SECTION 2. The council shall be domiciled in the City of
75 Philadelphia, Mississippi, and shall have the following powers:

76 (a) To exercise authority over matters related to
77 establishing, promoting and developing tourism and economic
78 development within the City of Philadelphia (city) and Neshoba
79 County (county);

80 (b) To acquire, own, lease, furnish, equip, staff and
81 operate any and all facilities and equipment necessary or useful
82 in the promotion of tourism and economic development within the
83 city and the county;

84 (c) To receive and expend revenues from any sources;

85 (d) To own, lease or contract for any equipment or
86 office space useful and necessary in the promotion of tourism and
87 economic development;

88 (e) To sell, convey or otherwise dispose of all or any
89 part of its property and assets in accordance with the general
90 laws of the State of Mississippi providing for such disposal;

91 (f) To contribute funds for the operation of any
92 visitor information center in the designated area for the repair,
93 restoration and maintenance of buildings and grounds owned by
94 governmental entities and nonprofit corporations which would tend
95 to promote tourism or economic development in the city and the
96 county; and

97 (g) To have and exercise all powers necessary or
98 convenient to effect any and all of the purposes for which the
99 council is organized.

100 SECTION 3. (1) For the purpose of providing funds for the
101 promotion of tourism and economic development in the City of
102 Philadelphia and Neshoba County, the governing authorities of the
103 City of Philadelphia, Mississippi, are authorized, in their
104 discretion, to levy and collect a tax upon every person, firm or
105 corporation operating a hotel or motel in the City of
106 Philadelphia, Mississippi, which shall be in addition to all other
107 taxes and assessments imposed, which shall not exceed three
108 percent (3%) of the gross proceeds of sales derived from room
109 rentals of such hotels or motels.

110 (2) For the purposes of this act, the words "hotel" and
111 "motel" shall mean a place of lodging that at any one time will
112 accommodate transient guests on a daily or weekly basis and that
113 is known to the trade as such. Hotels and motels with less than
114 six (6) guest rooms are exempt. The term "hotel" or "motel" shall
115 not include any hospital, convalescent or nursing home or
116 sanitarium, or hotel-like facility operated by or in connection
117 with a hospital or medical clinic providing rooms exclusively for
118 patients and their families.

119 (3) Persons, firms or corporations liable for the tax
120 imposed under subsection (1) of this section shall add the amount
121 of the tax to the sales price and shall collect, insofar as is
122 practicable, the amount of the tax due by him from the person
123 receiving the services or product at the time of payment therefor.

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

130 (5) The proceeds of such tax, less three percent (3%)
131 thereof which shall be retained by the State Tax Commission to
132 defray the costs of collection, shall be paid to the governing

133 authorities on or before the 15th day of the month following the
134 month in which they are collected.

135 (6) The proceeds of such tax shall not be considered by the
136 City of Philadelphia as General Fund revenues but shall be
137 dedicated to and expended solely for the purposes specified in
138 this section.

139 (7) Such tax may be discontinued by the adoption of a
140 resolution to such effect by the Mayor and Board of Aldermen of
141 the City of Philadelphia. Such resolution shall be effective on
142 the last day of a month and a certified copy of such resolution
143 shall be furnished to the Chairman of the State Tax Commission.

144 SECTION 4. Before the tax authorized by this act may be
145 imposed, the governing authorities shall adopt a resolution
146 declaring their intention to levy the tax, setting forth the
147 amount of such tax and establishing the date on which the tax
148 initially shall be levied and collected. Notice of the proposed
149 tax shall be published once each week for at least three (3)
150 consecutive weeks in a newspaper having a general circulation in
151 the City of Philadelphia. The first publication of the notice
152 shall be made not less than twenty-one (21) days before the date
153 fixed in the resolution on which the tax initially is to be levied
154 and collected, and the last publication of the notice shall be
155 made not more than seven (7) days before such date. If, within
156 the time of giving notice, twenty percent (20%) or fifteen hundred
157 (1500), whichever is less, of the qualified electors of the City
158 of Philadelphia file a written petition against the levy of such
159 tax, then the tax shall not be levied unless authorized by a
160 majority of the qualified electors of the City of Philadelphia,
161 voting at an election to be called and held for that purpose. At
162 least thirty (30) days before the effective date of the tax, the
163 governing authorities shall furnish to the State Tax Commission a
164 certified copy of the resolution evidencing such tax.

165 SECTION 5. (1) The council shall annually adopt a budget of

166 receipts and expenditures. The first budget of receipts and
167 expenditures shall be prepared and adopted by the council within
168 thirty (30) days after the election of its first chairman and,
169 upon approval by the Mayor and Board of Aldermen of the City of
170 Philadelphia, such budget shall constitute the budget for the
171 remainder of the current fiscal year. Thereafter, the budget
172 shall be on the same fiscal year basis as the budget of the city.

173 The annual proposed budget of the council shall be submitted to
174 the Mayor and Board of Aldermen of the City of Philadelphia for
175 review and, upon approval by the mayor and board of aldermen, such
176 budget shall constitute the budget of the council for that fiscal
177 year.

178 (2) The council may borrow money to pay its operating
179 obligations that cannot be paid at maturity out of current revenue
180 from the tax authorized in this act, but the amount so borrowed
181 shall in no case exceed the estimated income of the council as
182 shown by the budget adopted prior to that time, and the tax income
183 of the council, as shown by the budget, shall be dedicated and set
184 aside to the payment of the indebtedness.

185 (3) The books of the council shall be audited annually by an
186 independent certified public accountant who shall make a written
187 report of his audit to the council and submit a copy of such
188 report to the governing authorities of the City of Philadelphia
189 and the State Department of Audit. Such audit shall be made and
190 completed as soon as practicable after the close of the fiscal
191 year and copies of the report of the audit shall be filed with the
192 city and State Department of Audit within fifteen (15) days after
193 receipt thereof by the council.

194 SECTION 6. The Attorney General of the State of Mississippi
195 is hereby directed to submit this act, immediately upon approval
196 by the Governor, or upon approval by the Legislature subsequent to
197 a veto, to the Attorney General of the United States or to the
198 United States District Court for the District of Columbia in

199 accordance with the provisions of the Voting Rights Act of 1965,
200 as amended and extended.

201 SECTION 7. This act shall take effect and be in force from
202 and after the date it is effectuated under Section 5 of the Voting
203 Rights Act of 1965, as amended and extended.