

By: Senator(s) Jordan (18th)

To: Local and Private;  
FinanceSENATE BILL NO. 3199  
(As Sent to Governor)

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.