

By: Senator(s) Hewes, Woodfield, Cuevas,
Gollott

To: Local and Private

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 3225

1 AN ACT TO AMEND CHAPTER 58, LAWS OF THE EXTRAORDINARY SESSION
2 OF 1954, AS LAST AMENDED BY CHAPTER 937, LOCAL AND PRIVATE LAWS OF
3 1995, TO REVISE THE DEFINITION OF "HOTEL" AND "MOTEL" UNDER THE
4 LAW THAT IMPOSES A TOURISM AND CONVENTION TAX ON HOTELS AND MOTELS
5 IN HARRISON COUNTY; TO AUTHORIZE THE HARRISON COUNTY TOURISM
6 COMMISSION TO PURCHASE OR LEASE REAL PROPERTY; AND FOR RELATED
7 PURPOSES. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF
8 MISSISSIPPI:

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10 SECTION 1. Chapter 58, Laws of the Extraordinary Session of
11 1954, as amended by Chapter 810, Local and Private Laws of 1966,
12 as amended by Chapter 820, Local and Private Laws of 1972, as
13 amended by Chapter 973, Local and Private Laws of 1979, as amended
14 by Chapter 881, Local and Private Laws of 1980, as amended by
15 Chapter 918, Local and Private Laws of 1990, as amended by Chapter
16 882, Local and Private Laws of 1991, as amended by Chapter 937,
17 Local and Private Laws of 1995, is amended as follows:

18 Section 1. The Board of Supervisors of Harrison County,
19 Mississippi, in its discretion, may levy a special ad valorem tax
20 not in excess of one (1) mill upon all the taxable property within
21 said county to provide funds for the Harrison County Tourism
22 Commission for the purpose of advertising, promoting conventions,
23 and bringing into favorable notice the opportunities,
24 possibilities and tourism resources of said county.

25 Section 2. (1) For the purposes of providing funds to
26 promote tourism and conventions in Harrison County, there is
27 hereby levied and assessed against and shall be collected from
28 every person, firm or corporation operating hotels or motels in
29 Harrison County an assessment, in addition to all other taxes now

30 imposed, which shall be equal to three percent (3%) of the gross
31 proceeds from room rental of all such hotels or motels in Harrison
32 County. Persons liable for the tax imposed herein shall add the
33 amount of tax to the room rental and in addition thereto shall
34 collect, insofar as practicable, the amount of the tax due by him
35 from the person receiving the services or goods at the time of
36 payment therefor.

37 (2) For the purposes of this act, the words "hotel" and
38 "motel" shall mean a place of lodging that at any one (1) time
39 will accommodate transient guests on a daily or weekly basis and
40 that are known to the trade as such, including hotels, motels, bed
41 and breakfast inns, time-share condominiums, tourist courts,
42 rooming houses, or other places where sleeping accommodations are
43 furnished or offered for pay if more than ten (10) rooms are
44 available for transient guests, excluding nursing homes or
45 institutions for the aged or infirmed as defined in Section
46 43-11-1 and personal care homes as defined in Section 43-45-5(1).

47 Hotels and motels with ten (10) or less rental units are exempt.

48 (3) Such tax shall be collected by and paid to the State Tax
49 Commission on a form to be prescribed by the State Tax Commission
50 in the same manner that state sales taxes are collected and paid;
51 and the full enforcement provisions and all other provisions of
52 the Mississippi Sales Tax Law shall apply as necessary for the
53 implementation and administration of this act.

54 (4) On or before the fifteenth day of the month following
55 the month in which collected, the proceeds of such tax, less three
56 percent (3%) to be retained by the State Tax Commission to defray
57 the costs of collection, shall be paid by the commission, as
58 follows, for expenditure as authorized in this act:

59 (a) Two-thirds (2/3) of the proceeds shall be paid to
60 the Harrison County Tourism Commission.

61 (b) One-third (1/3) of the proceeds shall be paid to
62 the Board of Supervisors of Harrison County.

63 Section 3. The Harrison County Tourism Commission shall be
64 composed of seven (7) members, appointed as hereinafter provided.

65 The board of supervisors shall appoint two (2) members of the
66 commission who are qualified electors of the City of Biloxi; two

67 (2) members who are qualified electors of the City of Gulfport;
68 one (1) member who is a qualified elector of the City of Pass
69 Christian; one (1) member who is a qualified elector of the City
70 of Long Beach; and one (1) member who is a qualified elector of
71 the County of Harrison outside of the boundaries of the four (4)
72 municipalities in the county. In the selection of commissioners,
73 the board shall make every effort to select individuals who are
74 knowledgeable of, or actively involved in, the tourism industry.
75 The said commission shall be appointed within sixty (60) days of
76 the effective date of this act, in the following manner:

- 77 (1) Two (2) members for one (1) year.
- 78 (2) Two (2) members for two (2) years.
- 79 (3) One (1) member for three (3) years.
- 80 (4) One (1) member for four (4) years.
- 81 (5) One (1) member for five (5) years.

82 The board shall draw lots to determine which of the seven (7)
83 members of the commission shall be appointed for the various
84 initial terms of office. Provided, however, that all subsequent
85 appointments shall be made for five-year terms, except that the
86 board shall appoint a member to fill a vacancy for the unexpired
87 term only. Within sixty (60) days after the effective date of
88 House Bill 1716, 1990 Regular Session, the board of supervisors
89 shall appoint two (2) additional members to the Tourism
90 Commission. The board of supervisors shall appoint one (1) member
91 who is a qualified elector of the City of d'Iberville and one (1)
92 member who is a qualified elector of the County of Harrison for a
93 term of five (5) years. All subsequent appointments shall be for
94 a term of five (5) years and an appointment to fill a vacancy
95 shall be for the unexpired term only. Before entering on the
96 duties of the office each appointed member of the Tourism
97 Commission shall enter into and give bond to be approved by the
98 Secretary of State of the State of Mississippi in the sum of Fifty
99 Thousand Dollars (\$50,000.00) conditioned on the satisfactory

100 performance of his duties. This bond's premium shall be paid from
101 the Tourism Commission Fund. Such bond shall be payable to
102 Harrison County and in the event of a breach thereof, suit may be
103 brought by the county for the benefit of the Tourism Commission.
104 The commission may authorize the payment of per diem not to exceed
105 the uniform per diem rate provided in Section 25-3-69, Mississippi
106 Code of 1972, to commission members for each day in the discharge
107 of their official duties. Such per diem expenditures shall be
108 included in the annual budget of the commission and shall be
109 subject to approval of the Harrison County Board of Supervisors.
110 The commission shall elect officers and adopt rules and
111 regulations; and shall fix a regular meeting date, but may provide
112 for special meetings. The commission shall keep minutes of its
113 proceedings, as are necessary to carry out its responsibilities
114 under this act. It is the intent of this enactment to supersede
115 the Advisory Commission and those duties performed by the board of
116 supervisors pursuant to Chapter 820, Local and Private Laws of
117 1972, with the commission herein created, and to provide for the
118 orderly transfer of all duties and powers heretofore exercised by
119 those bodies to the Harrison County Tourism Commission, which
120 shall have the sole authority to budget and contract for
121 expenditures for the fiscal year beginning October 1, 1979,
122 subject to the approval of the board of supervisors as herein
123 provided.

124 Section 4. Before the expenditures of funds allocated to it
125 by this act, the Tourism Commission shall annually adopt a budget
126 that will reflect the anticipated expenditures for promotion,
127 advertising and operation. Such budget shall be subject to the
128 approval of the Harrison County Board of Supervisors and shall
129 comply with all the requirements of the general laws of the State
130 of Mississippi covering the advertisement for bids and the
131 expenditure of funds.

132 Section 5. The Harrison County Tourism Commission

133 established hereunder shall have the authority to promote tourism
134 and in this regard the commission is empowered:

135 (a) To receive and expend revenues from any sources
136 including, but not limited to, private enterprise;

137 (b) To own, lease or contract for any equipment useful
138 and necessary in the promotion of tourism and convention business;

139 (c) To sell, convey or otherwise dispose of all or any
140 part of its property and assets in accordance with general laws of
141 the State of Mississippi providing for such disposal;

142 (d) To have and exercise all powers necessary or
143 convenient to effect any and all of the purposes for which the
144 commission is organized, and further, to appoint and employ
145 individuals and agencies acting in its behalf for any and all of
146 the aforementioned powers and responsibilities;

147 (e) To have and exercise all powers necessary and
148 convenient to conduct the business of promoting and managing
149 conventions and to carry out the purposes of the convention staff
150 of the Mississippi Coast Coliseum Commission by agreement between
151 the two (2) commissions.

152 Section 6. The Advisory Commission, created and established
153 under the provisions of Chapter 820, Local and Private Laws of
154 1972, shall be and the same is hereby abolished effective October
155 1, 1979, and the commissioners and all members, agents,
156 representatives and employees of the said Advisory Commission and
157 the Harrison County Board of Supervisors are required and directed
158 to cooperate with the Harrison County Tourism Commission to
159 effectuate an orderly transfer of its duties to that commission in
160 accordance with this act, and to deliver to the Harrison County
161 Tourism Commission all property, funds, money, accounts, records,
162 etc., now in their possession, which were transferred to the board
163 of supervisors pursuant to Chapter 820, Local and Private Laws of
164 1972, such delivery to be made not later than October 1, 1979, and
165 where required, in such cases as real property, if any, the

166 Chairman of the said Advisory Commission and the Secretary thereof
167 or the President of the Harrison County Board of Supervisors are
168 authorized, empowered and directed to make, execute and deliver in
169 favor of the Harrison County Tourism Commission any bill of sale,
170 deed or other document required to transfer title of any property
171 transferred pursuant to Chapter 820, Local and Private Laws of
172 1972, which was held in the name of the County Advertising
173 Commission. Nothing herein shall be construed to waive the rights
174 of compelling such action by a writ of mandamus in accordance with
175 the laws of Mississippi. Provided further, that on October 1,
176 1979, all rights of office of any of the commissioners of the
177 Advisory Commission, its attorneys or agents, be and the same are
178 hereby finally determined and ended, and its former employees
179 shall serve at the pleasure of the Tourism Commission.

180 Section 7. The Board of Supervisors of Harrison County shall
181 deposit the funds allocated to it by Section 2(4)(b) of this act
182 into a special fund in the county treasury. Monies in the special
183 fund shall be expended by the board of supervisors to pay the
184 principal of and interest on up to Ten Million Dollars
185 (\$10,000,000.00) of general obligation bonds issued by the county
186 after the effective date of Senate Bill No. 3257, 1995 Regular
187 Session, to defray the costs of expanding the Mississippi Coast
188 Coliseum and Convention Center.

189 SECTION 2. This act shall take effect and be in force from
190 and after September 1, 1999.