

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

To: Local and Private

SENATE BILL NO. 3225

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

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

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

24 Section 2. (1) For the purposes of providing funds to
25 promote tourism and conventions in Harrison County, there is
26 hereby levied and assessed against and shall be collected from
27 every person, firm or corporation operating hotels or motels in
28 Harrison County an assessment, in addition to all other taxes now
29 imposed, which shall be equal to three percent (3%) of the gross

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

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

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

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

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

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

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

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

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

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

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

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

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

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

131 Section 5. The Harrison County Tourism Commission
132 established hereunder shall have the authority to promote tourism

133 and in this regard the commission is empowered:

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

136 (b) To own, lease or contract for the use, purchase or
137 lease of any real or personal property, including, but not limited
138 to, furnishings, fixtures and any equipment useful and necessary
139 in the promotion of tourism and convention business;

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

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

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

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

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

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

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