

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

To: Local and Private

SENATE BILL NO. 3225  
(As Passed the Senate)

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:

9  
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.