

By: Furniss

To: Local and Private;  
Finance

SENATE BILL NO. 2646

1 AN ACT TO AMEND CHAPTER 914, LOCAL AND PRIVATE LAWS OF 1992,  
2 AS AMENDED BY CHAPTER 906, LOCAL AND PRIVATE LAWS OF 1996, AS  
3 AMENDED BY CHAPTER 957, LOCAL AND PRIVATE LAWS OF 1997, TO  
4 AUTHORIZE THE COAHOMA COUNTY TOURISM COMMISSION TO LEVY A TAX UPON  
5 COMPLIMENTARY SOFT DRINKS, ALCOHOLIC DRINKS, FOOD AND MOTEL  
6 ACCOMMODATIONS; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Chapter 914, Local and Private Laws of 1992, as  
9 amended by Chapter 906, Local and Private Laws of 1996, as amended  
10 by Chapter 957, Local and Private Laws of 1997, is amended as  
11 follows:

12 Section 1. For the purposes of this act, the following terms  
13 shall have the meanings herein ascribed unless the context  
14 otherwise clearly requires:

15 (a) "Bar" means any bar, tavern or lounge which are  
16 on-premises Alcoholic Beverage Control permit holders where  
17 alcoholic beverages are sold for consumption on the premises;

18 (b) "Board" means the Board of Supervisors of Coahoma  
19 County, Mississippi;

20 (c) "Commission" means the Coahoma County Tourism  
21 Commission;

22 (d) "Complimentary sales" or "complimentaries" means  
23 the furnishing or providing of rooms for lodging or sleeping, or

24 the furnishing or providing of food or beverage for the public's  
25 consumption, or the furnishing or providing of other services,  
26 which any casino performs without cost to the recipient at the  
27 point of sale;

28           (e) "County" means Coahoma County, Mississippi;

29           (f) "Hotel" or "motel" means any establishment engaged  
30 in the business of furnishing or providing rooms intended or  
31 designed for lodging or sleeping purposes for transient guests,  
32 which establishment consists of ten (10) or more guest rooms and  
33 does not encompass any hospital, convalescent or nursing home;  
34 sanitarium; or any hotel-like facility operated by or in  
35 connection with a hospital or medical clinic providing rooms  
36 exclusively for patients and their families;

37           (g) "Prepared food" means food prepared on the premises  
38 of a restaurant;

39           (h) "Restaurant" means and includes all places where  
40 prepared food and beverages are sold for consumption, whether such  
41 food is consumed on the premises or not;

42           (i) "Value" means the dollar amount a customer would  
43 have been required to pay to rent rooms for lodging or sleeping,  
44 or to purchase food or beverage.

45           Section 2. There is hereby created the Coahoma County  
46 Tourism Commission which shall be domiciled in Clarksdale,  
47 Mississippi.

48           Section 3. (1) The commission shall be composed of five (5)  
49 resident citizens of the county, one (1) at large member being  
50 appointed by each member of the board. The initial members  
51 appointed shall serve terms as follows: the member appointed by  
52 the Supervisor of District 1 shall be appointed for a term of one  
53 (1) year; the member appointed by the Supervisor of District 2  
54 shall be appointed for a term of two (2) years; the member

55 appointed by the Supervisor of District 3 shall be appointed for a  
56 term of three (3) years; the member appointed by the Supervisor of  
57 District 4 shall be appointed for a term of four (4) years; and  
58 the member appointed by the Supervisor of District 5 shall be  
59 appointed for a term of five (5) years; thereafter, such members  
60 shall serve terms of five (5) years each.

61 (2) Before entering upon the duties of office, each member  
62 of the commission shall take and subscribe to the oath of office  
63 required by Section 268, Mississippi Constitution of 1890, and  
64 shall give bond in the sum of Fifty Thousand Dollars (\$50,000.00),  
65 conditioned upon the faithful performance of his duties, such bond  
66 to be made payable to the county and to be approved by the board.

67 The members of the commission shall meet at the regular meeting  
68 place of the board within fifteen (15) days after the members are  
69 initially appointed; shall elect from their number a president,  
70 vice president and secretary-treasurer of the commission; and  
71 shall adopt a seal and such by-laws, rules and regulations as may  
72 be necessary to govern the time, place and manner for holding  
73 subsequent meetings of the commission and for conduct of its  
74 business, not inconsistent with the provisions of this act. The  
75 members of the commission shall serve without salary or  
76 compensation; however, members may be reimbursed for actual  
77 expenses incurred in the performance of their duties, including  
78 mileage, as authorized by Section 25-3-41, Mississippi Code of  
79 1972.

80 (3) Any member of the commission may be removed from office  
81 at any time for any reason by a majority vote of the board.

82 Section 4. The commission shall have jurisdiction and

83 authority over all matters relating to establishing, promoting and  
84 developing conventions and tourism in the county and is hereby  
85 expressly authorized and empowered:

86 (a) To sue and be sued in its own name;

87 (b) To acquire by gift, purchase or otherwise, own,  
88 rent, lease, hold, maintain, control and develop real and personal  
89 property within the county;

90 (c) To contract for the furnishing, equipping and  
91 operation of facilities necessary or useful in promoting tourism  
92 and conventions;

93 (d) To receive and expend, subject to the provisions of  
94 this act, revenues from any source;

95 (e) To sell, donate, convey or otherwise dispose of all  
96 or any part of its property and assets in accordance with the  
97 general laws of the State of Mississippi providing for the sale,  
98 donation, conveyance and disposal of property by counties;

99 (f) To appoint and employ attorneys, accountants,  
100 consultants, promoters and other personnel and to contract with  
101 agencies to act for and on its behalf as may be reasonable and  
102 necessary in the performance of its duties, powers and  
103 responsibilities under this act;

104 (g) To adopt and promulgate such rules and regulations  
105 as may be necessary or advantageous to carry out its powers and  
106 duties under this act;

107 (h) To sell, donate, convey or otherwise dispose of or  
108 transfer all or any part of its real or personal property and  
109 assets acquired for the purpose of establishing, promoting and  
110 developing conventions and tourism in Coahoma County when the

111 commission finds it is in the best interest of promotion of  
112 conventions or tourism in Coahoma County;

113 (i) To transfer said assets to Coahoma County; and

114 (j) To provide for receipt by Coahoma County of grants  
115 or loans to develop convention and tourism projects in the county.

116 The enumeration of any specific rights and powers contained  
117 herein, and elsewhere in this act, where followed by general  
118 powers, shall not be construed in a restrictive sense but, rather,  
119 in a broad and comprehensive sense for the fulfillment of the  
120 purposes of this act.

121 Section 5. (1) For the purpose of providing operating funds  
122 for the commission to promote tourism and conventions, the board  
123 is hereby authorized, in its discretion, to levy and assess upon,  
124 and collect from, every person, firm and corporation operating a  
125 hotel or motel in the county, a tax, in addition to all other  
126 taxes and assessments imposed by the county, in an amount of two  
127 percent (2%) of the gross proceeds from room rentals of such  
128 hotels and motels in the county, excluding charges for telephone,  
129 laundry and similar service charges. This tax also shall be  
130 levied upon the value of any complimentary room rentals of such  
131 hotels and motels in the county, excluding complimentary charges  
132 for telephone, laundry and similar service charges. The tax shall  
133 not be levied upon or collected from gross proceeds of nontaxable  
134 rooms or gross proceeds of room rentals for day meetings that do  
135 not serve as overnight sleeping accommodations.

136 (2) The board is also authorized to impose upon persons  
137 doing business within the county, other than the tax imposed on  
138 hotel and motel rooms under subsection (1) of this section, a tax

139 at a rate of one percent (1%) on the gross receipts of restaurants  
140 and bars from retail sales of prepared food, beer and alcoholic  
141 beverages. This tax also shall be imposed on the value of all  
142 complimentary prepared food, soft drinks, beer and alcoholic  
143 beverages.

144 (3) Before imposing the taxes described in subsections (1)  
145 and (2) of this section the board shall, by resolution spread upon  
146 its minutes, declare its intention to impose the taxes authorized  
147 by this act and state in such resolution the amount of the taxes  
148 proposed to be imposed, and shall likewise fix in such resolution  
149 the date upon which the board proposes to enact its resolution  
150 directing the levy and assessment of such taxes. Notice of such  
151 intention shall be published once a week for at least three (3)  
152 consecutive weeks in a newspaper published or having a general  
153 circulation in the county, with the first publication of such  
154 notice to be made not less than twenty-one (21) days prior to the  
155 date fixed in the board's resolution upon which the board proposes  
156 to enact its resolution directing the levy and assessment of such  
157 taxes and the last publication to be made not more than seven (7)  
158 days prior to such date. If, on or before the date specified in  
159 the resolution, twenty percent (20%) or fifteen hundred (1500),  
160 whichever is less, of the qualified electors of the county shall  
161 file a written protest against the imposition of such taxes, then  
162 an election upon the levy and assessment of such taxes shall be  
163 called and held as hereby provided. If no such protest shall be  
164 filed, then the board may enact its resolution directing the levy  
165 and assessment of such taxes without an election on the question  
166 of the levy and assessment thereof at any time within a period of

167 six (6) months after the date specified in the resolution. If an  
168 election is required by the protest of the appropriate number of  
169 qualified electors of the county, then an election shall be held  
170 by the county under applicable laws for conducting elections for  
171 the protest of bond issues, with such election to be conducted on  
172 the next special election day as such day is defined by Section  
173 23-15-833, Mississippi Code of 1972, occurring more than sixty  
174 (60) days after the date specified in the aforesaid resolution.

175 (4) At such election, all qualified electors of the county  
176 may vote, and the ballots used in such election shall have printed  
177 thereon a brief statement of the amount and purposes of the  
178 proposed taxes and the words "FOR THE TOURISM TAX" and the words  
179 "AGAINST THE TOURISM TAX," and the voters shall vote by placing a  
180 cross (X) or check (U) opposite their choice on the proposition.

181 (5) When the results of any such election shall have been  
182 canvassed by the election commission of the county, and certified,  
183 the board may impose the taxes if a majority of the qualified  
184 electors who vote in such an election vote in favor of the  
185 imposition of such taxes. If such taxes shall be approved, the  
186 board may levy and assess and direct the collection of such taxes  
187 within six (6) months from the date of such election or within six  
188 (6) months after final favorable termination of any litigation  
189 affecting the imposition of such taxes, at such time or times as  
190 shall be deemed proper by the board.

191 (6) Persons liable for the taxes imposed under this section  
192 shall add the amount of tax to the sales price and, in addition  
193 thereto, shall collect, insofar as practicable, the amount of tax  
194 due by them from the person receiving the services or goods at the

195 time of payment therefor.

196 (7) All such taxes shall be collected by and paid to the  
197 State Tax Commission on a form prescribed by the State Tax  
198 Commission in the same manner that state sales taxes are computed,  
199 collected and paid; and the full enforcement provisions and all  
200 other provisions of Chapter 65, Title 27, Mississippi Code of  
201 1972, shall apply as necessary to the implementation and  
202 administration of this act.

203 (8) The proceeds of such taxes, less three percent (3%) to  
204 be retained by the State Tax Commission to defray the costs of  
205 collection, shall be paid to the commission on or before the  
206 fifteenth day of the month following the month in which collected.  
207 The proceeds of the taxes shall be dedicated solely for the  
208 purposes of this act. The proceeds of the taxes shall not be  
209 considered by the county as general fund revenue and shall be paid  
210 directly to the commission.

211 (9) Before the commission shall expend any funds from  
212 whatever source, a cost category budget reflecting all anticipated  
213 receipts and expenditures shall be approved by cost category by  
214 the board. The first budget of anticipated receipts and  
215 expenditures shall cover the period beginning with the effective  
216 date of receipt of taxes and ending with the end of the county's  
217 fiscal year; and, thereafter, the commission's budget shall be on  
218 the same fiscal basis as the budget of the county. During the  
219 initial fiscal year the commission shall present its proposed  
220 budget to the board for review, modification and approval, as in  
221 the board's discretion it deems appropriate, within thirty (30)  
222 days after first receiving taxes but before the expenditure of any



223 funds. Following the initial fiscal year, the commission shall  
224 present its proposed cost category budget to the board not later  
225 than July 1 annually for its review, modification and approval, as  
226 in the board's discretion it deems appropriate. The commission  
227 shall make no unbudgeted expenditure which when taken in  
228 conjunction with previous expenditures would cause the commission  
229 to exceed its cost category authority as approved in its budget.

230 (10) The commission shall keep accurate records of all  
231 receipts and expenditures, employing generally accepted accounting  
232 procedures. The financial records of the commission shall be  
233 audited annually by an independent certified public accountant, or  
234 the office of the State Auditor if provided by law, and the  
235 auditor performing the audit shall thereafter provide a full  
236 written report of his audit findings and exceptions to the  
237 commission and the board. The audit shall be made and completed  
238 as soon as practicable after the close of the county's fiscal  
239 year, and a copy of the report of audit shall be filed by the  
240 commission with the clerk of the board to be maintained on file  
241 for inspection by the public within fifteen (15) days after its  
242 completion and presentation by the auditor.

243 Section 6. Chapter 938, Local and Private Laws of 1991,  
244 which creates a Coahoma County Tourism Commission, is hereby  
245 repealed.

246 SECTION 2. This act shall take effect and be in force from  
247 and after its passage.