

By: Representatives Jennings, Robertson,
Mayo, McBride, Woods

To: Local and Private
Legislation; Ways and Means

HOUSE BILL NO. 1548

1 AN ACT TO AMEND CHAPTER 1001, LOCAL AND PRIVATE LAWS OF 1996,
2 AS AMENDED BY CHAPTER 967, LOCAL AND PRIVATE LAWS OF 1998, TO
3 AUTHORIZE THE DESOTO COUNTY CONVENTION AND VISITORS BUREAU TO
4 LEASE OR SELL THE NAMING RIGHTS TO THE CIVIC CENTER IN DESOTO
5 COUNTY, MISSISSIPPI; AND FOR RELATED PURPOSES.

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

7 SECTION 1. Chapter 1001, Local and Private Laws of 1996, as
8 amended by Chapter 967, Local and Private Laws of 1998, is amended
9 as follows:

10 Section 1. The DeSoto County Convention and Visitors Bureau
11 consisting of seven (7) members shall be appointed, qualify and
12 take office within thirty (30) days after the effective date of
13 this act. The initial appointments to the bureau shall be for the
14 following terms: Five (5) members of the bureau shall be
15 appointed by the DeSoto County Board of Supervisors, with one (1)
16 member appointed by the District 1 supervisor for a term of two
17 (2) years, one (1) member appointed by the District 2 supervisor
18 for a term of three (3) years, one (1) member appointed by the
19 District 3 supervisor for a term of three (3) years, one (1)
20 member appointed by the District 4 supervisor for a term of four
21 (4) years, and one (1) member appointed by the District 5
22 supervisor for a term of four (4) years; in addition, the DeSoto
23 County Board of Supervisors shall appoint two (2) additional
24 members who are also members of the Desoto County Economic
25 Development Council, with one (1) member appointed by the board of
26 supervisors for a term of two (2) years and one (1) member
27 appointed for a term of four (4) years. All succeeding
28 appointments shall be for a term of four (4) years from the date

29 of expiration of the initial appointment, and all members of such
30 bureau shall hold office for a term of four (4) years from and
31 after the date of the commencement of their terms of office for
32 which their appointment was made and until their successor or
33 successors shall be appointed and qualify.

34 Any member of the bureau may be disqualified and removed from
35 office for any one (1) of the following reasons:

36 (a) Conviction of a felony;

37 (b) Failure to attend three (3) consecutive meetings
38 without just cause.

39 If a member of the bureau is removed for one (1) of the above
40 reasons, the vacancy shall be filled in the manner prescribed in
41 this section.

42 Vacancies which occur shall be filled in the same manner as
43 the original appointments and shall be made for the unexpired
44 term.

45 Section 2. Before entering upon the duties of the office,
46 each appointed member of the DeSoto County Convention and Visitors
47 Bureau shall enter into and give bond to be approved by the
48 Secretary of State of the State of Mississippi in the sum of
49 Twenty-five Thousand Dollars (\$25,000.00) conditioned upon the
50 faithful performance of his duties. Such bond shall be payable to
51 the State of Mississippi; and in the event of a breach thereof,
52 suit may be brought by the State of Mississippi for the benefit of
53 the DeSoto County Convention and Visitors Bureau.

54 Section 3. When the members of the DeSoto County Convention
55 and Visitors Bureau shall have been appointed and qualified as set
56 forth herein, they shall meet at quarters provided for them by
57 DeSoto County after giving not less than ten (10) days' notice of
58 the time and place of such meeting by registered mail, postage
59 prepaid, directed to each appointed member of such bureau at his
60 regular address given to the Secretary of State at the time of his
61 qualification and posting bond. At such meeting a quorum shall be

62 four (4) members, and a majority of those members attending shall
63 elect a president and secretary, both of whom shall be members of
64 the bureau, and shall adopt such rules and regulations as may
65 govern the time and place for holding subsequent meetings, regular
66 and special, and other rules and regulations not inconsistent with
67 the provisions of this act.

68 The bureau is further authorized to employ personnel and to
69 obtain supplies, furnishings and other facilities and real
70 property necessary to administer the affairs and duties of the
71 bureau and to pay for same out of the revenue provided by this
72 act.

73 Section 4. (1) The DeSoto County Convention and Visitors
74 Bureau shall have jurisdiction and authority over all matters
75 relating to establishing, promoting and developing convention
76 business, tourism and related matters within DeSoto County,
77 Mississippi.

78 (2) The bureau is authorized to employ an executive
79 director; purchase, lease or sell real property; own, furnish,
80 equip and operate any and all facilities and equipment necessary
81 or useful in the promotion of the convention business and tourism;
82 lease or sell the naming rights to the civic center in DeSoto
83 County, Mississippi; and receive and expend, subject to the
84 provisions of this act, revenues from any source.

85 Section 5. (1) For the purpose of providing funds for the
86 purpose of acquiring property for the construction of a civic
87 center and the construction and the maintenance of such civic
88 center to promote convention business and tourism, there is hereby
89 levied, assessed and shall be collected from every person in
90 DeSoto County engaging in or doing business as specified herein a
91 tax which may be cited as a "convention tourist promotion tax,"
92 which shall be in addition to all other taxes now imposed, as
93 hereinafter provided:

94 Such tax shall be an amount set by the board of supervisors
95 but shall in no event exceed an amount equal to two percent (2%)
96 of the gross proceeds of sales or gross income of restaurants and
97 hotels and motels (including but not limited to sales of beer and
98 alcoholic beverages).

99 The tax authorized in this section shall not apply to
100 restaurants not selling alcoholic beverages under an on-premises
101 retailer's permit issued by the State Tax Commission and whose
102 gross proceeds of sales or gross income is less than One Hundred
103 Thousand Dollars (\$100,000.00) per calendar year based upon sales
104 or income for the preceding calendar year. For the purposes of
105 calculating gross proceeds of sales or gross income, the sales or
106 income of all establishments owned, operated or controlled by the
107 same person, persons or corporations shall be aggregated.

108 (2) Before the taxes authorized by this section shall be
109 imposed, the Board of Supervisors of DeSoto County shall enter
110 upon its minutes a request for the levy of such tax from the
111 DeSoto County Convention and Visitors Bureau and shall adopt a
112 resolution declaring the intention to levy the tax, setting forth
113 the amount of such tax and establishing that a referendum shall be
114 held on the question of levying such tax during the next general
115 election. Notice of such intention shall be published once a week
116 for at least three (3) consecutive weeks in a newspaper published
117 or having a general circulation in the county, with the first
118 publication of such notice to be made not less than twenty-one
119 (21) days prior to the date fixed in the resolution and the last
120 publication to be made not more than seven (7) days prior to such
121 date. At the election, all qualified electors of the county may
122 vote, and the ballots used in such election shall have printed
123 thereon a brief statement of the amount and purposes of the
124 proposed tax levy and the words "FOR THE CIVIC CENTER AND TOURISM
125 TAX," and "AGAINST THE CIVIC CENTER AND TOURISM TAX," and the
126 voters shall vote by placing a cross (X) or check (✓) opposite

127 their choice on the proposition. When the results of any such
128 election shall have been canvassed by the election commission of
129 the county and certified, the county may levy the tax if a
130 majority of the qualified electors who vote in the election vote
131 in favor of the tax.

132 The proceeds of such taxes shall be placed into a separate
133 fund apart from the county general fund and any other funds of the
134 county, and shall be expended by the DeSoto County Convention and
135 Visitors Bureau for the purposes of paying any start-up costs and
136 operation costs of the DeSoto County Convention and Visitors
137 Bureau and any indebtedness or lease payments or other obligations
138 the county may incur for acquisition, construction and maintenance
139 of a civic center for the purposes of promoting convention
140 business and tourism.

141 (3) Persons liable for the taxes imposed herein shall add
142 the amount of tax to the sales price or gross income, and in
143 addition thereto shall collect, insofar as practicable, the amount
144 of the tax due by him from the person receiving the services or
145 goods at the time of payment therefor.

146 (4) Such taxes shall be collected by and paid to the State
147 Tax Commission on a form prescribed by the State Tax Commission,
148 in the same manner that state sales taxes are computed, collected
149 and paid; and the full enforcement provisions and all other
150 provisions of Chapter 65, Title 27, Mississippi Code of 1972,
151 shall apply as necessary to the implementation and administration
152 of this act.

153 (5) The proceeds of such taxes shall be paid to the DeSoto
154 County Convention and Visitors Bureau on or before the fifteenth
155 day of the month following the month in which collected.

156 (6) The proceeds of the tax shall be used to retire the
157 indebtedness incurred for the purposes authorized in this section
158 and, to the extent not needed for debt service as payments become
159 due, the proceeds of the tax may be used to fund start-up costs

160 and operation costs of the DeSoto County Convention and Visitors
161 Bureau.

162 (7) The tax levy authorized by this act shall be repealed
163 two (2) years after the original indebtedness, including interest,
164 incurred pursuant to this section is retired.

165 Section 6. As used in this act, the following word shall
166 have the following meanings unless otherwise clearly indicated by
167 the context in which used:

168 (a) "Hotel" or "motel" shall mean and include a place
169 of lodging that at any one (1) time will accommodate six (6) or
170 more transient guests (guests who are accommodated for less than
171 seven (7) days) and which are known to the trade as such.

172 (b) "Restaurant" shall mean and include all places
173 where prepared food is sold through the use of facilities to
174 accommodate twenty-five (25) or more persons, and includes hotel
175 and motel dining rooms. "Restaurant" shall also include a cafe,
176 cafeteria, lunch stand, or any other place of business where
177 prepared food is sold whether for consumption upon the premises or
178 not.

179 Section 7. The Board of Supervisors of DeSoto County,
180 Mississippi, shall submit this act, immediately upon approval by
181 the Governor, or upon approval by the Legislature subsequent to a
182 veto, to the Attorney General of the United States or to the
183 United States District Court for the District of Columbia in
184 accordance with the provisions of the Voting Rights Act of 1965,
185 as amended and extended.

186 Section 8. This act shall take effect and be in force from
187 and after the date it is effectuated under Section 5 of the Voting
188 Rights Act of 1965, as amended and extended.

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