

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

To: Local and Private
Legislation; Ways and Means

HOUSE BILL NO. 1548
(As Passed the House)

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, subject to the requirements of subsection (3)
84 of this section; and receive and expend, subject to the provisions
85 of this act, revenues from any source.

86 (3) In the leasing or selling of naming rights to the civic
87 center, the bureau is authorized to enter into contracts for the
88 use of a commercial, corporate, business or private enterprise
89 name on the building, literature, letterhead or other item, as
90 contracted for, of the civic center, provided that the use of the
91 civic center is limited to providing a place for conventions,
92 entertainment, athletic events and other civic events. Such a
93 contract shall be for a term that complies with law. In the
94 discretion of the bureau, the term of the contract may extend

beyond the terms of office of the members of the bureau. The
contract shall provide compensation to the bureau that, in its
determination, is fair and adequate consideration in exchange for
the benefits, name recognition, advertising, potential returns and
publicity to the private enterprise. Any such contract entered
into before the effective date of this act is hereby ratified and
affirmed. The bureau may negotiate and enter into such a contract
for naming rights, and all incidental rights associated therewith,
in the same method as is authorized by law for procuring a
contract for professional services. The provisions of this
section do not authorize contracts for naming rights for any
building other than the civic center, regardless of whether it is
used for public meetings on occasion.

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

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

The tax authorized in this section shall not apply to
restaurants not selling alcoholic beverages under an on-premises
retailer's permit issued by the State Tax Commission and whose
gross proceeds of sales or gross income is less than One Hundred
Thousand Dollars (\$100,000.00) per calendar year based upon sales
or income for the preceding calendar year. For the purposes of

calculating gross proceeds of sales or gross income, the sales or income of all establishments owned, operated or controlled by the same person, persons or corporations shall be aggregated.

(2) Before the taxes authorized by this section shall be imposed, the Board of Supervisors of DeSoto County shall enter upon its minutes a request for the levy of such tax from the DeSoto County Convention and Visitors Bureau and shall adopt a resolution declaring the intention to levy the tax, setting forth the amount of such tax and establishing that a referendum shall be held on the question of levying such tax during the next general election. Notice of such intention shall be published once a week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the county, with the first publication of such notice to be made not less than twenty-one (21) days prior to the date fixed in the resolution and the last publication to be made not more than seven (7) days prior to such date. At the election, all qualified electors of the county may vote, and the ballots used in such election shall have printed thereon a brief statement of the amount and purposes of the proposed tax levy and the words "FOR THE CIVIC CENTER AND TOURISM TAX," and "AGAINST THE CIVIC CENTER AND TOURISM TAX," and the voters shall vote by placing a cross (X) or check (✓) opposite their choice on the proposition. When the results of any such election shall have been canvassed by the election commission of the county and certified, the county may levy the tax if a majority of the qualified electors who vote in the election vote in favor of the tax.

The proceeds of such taxes shall be placed into a separate fund apart from the county general fund and any other funds of the county, and shall be expended by the DeSoto County Convention and Visitors Bureau for the purposes of paying any start-up costs and operation costs of the DeSoto County Convention and Visitors Bureau and any indebtedness or lease payments or other obligations

the county may incur for acquisition, construction and maintenance of a civic center for the purposes of promoting convention business and tourism.

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

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

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

(6) The proceeds of the tax shall be used to retire the indebtedness incurred for the purposes authorized in this section and, to the extent not needed for debt service as payments become due, the proceeds of the tax may be used to fund start-up costs and operation costs of the DeSoto County Convention and Visitors Bureau.

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

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

(a) "Hotel" or "motel" shall mean and include a place of lodging that at any one (1) time will accommodate six (6) or

193 more transient guests (guests who are accommodated for less than
194 seven (7) days) and which are known to the trade as such.

195 (b) "Restaurant" shall mean and include all places
196 where prepared food is sold through the use of facilities to
197 accommodate twenty-five (25) or more persons, and includes hotel
198 and motel dining rooms. "Restaurant" shall also include a cafe,
199 cafeteria, lunch stand, or any other place of business where
200 prepared food is sold whether for consumption upon the premises or
201 not.

202 Section 7. The Board of Supervisors of DeSoto County,
203 Mississippi, shall submit this act, immediately upon approval by
204 the Governor, or upon approval by the Legislature subsequent to a
205 veto, to the Attorney General of the United States or to the
206 United States District Court for the District of Columbia in
207 accordance with the provisions of the Voting Rights Act of 1965,
208 as amended and extended.

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

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