

By: Representatives Capps, Cameron

To: Local and Private
Legislation

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1671

1 AN ACT TO AMEND CHAPTER 816, LOCAL AND PRIVATE LAWS OF 1991,
2 AS AMENDED BY CHAPTER 953, LOCAL AND PRIVATE LAWS OF 1996, AS
3 AMENDED BY CHAPTER 969, LOCAL AND PRIVATE LAWS OF 2000, TO CHANGE
4 THE NAME OF THE WASHINGTON COUNTY CONVENTION AND VISITORS
5 COMMITTEE TO THE GREENVILLE/WASHINGTON COUNTY CONVENTION AND
6 VISITORS BUREAU; TO EXTEND FROM JULY 1, 2003, TO JULY 1, 2005, THE
7 REPEAL DATE ON THAT LAW; AND FOR RELATED PURPOSES.

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

9 SECTION 1. Chapter 816, Local and Private Laws of 1991, as
10 amended by Chapter 953, Local and Private Laws of 1996, as amended
11 by Chapter 969, Local and Private Laws of 2000, is amended as
12 follows:

13 Section 1. The Economic Development District of Washington
14 County, created pursuant to Section 19-5-99, Mississippi Code of
15 1972, is hereby authorized and empowered, in its discretion, to
16 create by resolution duly adopted and entered on its minutes, a
17 committee entitled the "Washington County Convention and Visitors
18 Committee," to be operated under the umbrella and authority of the
19 Economic Development District of Washington County. From and
20 after the effective date of House Bill No. 1671, 2001 Regular
21 Session, the name of the Washington County Convention and Visitors
22 Committee shall be changed to the Greenville/Washington County
23 Convention and Visitors Bureau.

24 Section 2. The Economic Development District of Washington
25 County may empower the Greenville/Washington County Convention and
26 Visitors Bureau upon approval of the district as follows:

27 (a) To exercise activities relating to establishing,
28 promoting and developing tourism within the county;



29 (b) To furnish, equip, staff and operate any and all
30 facilities and equipment necessary or useful in the promotion of
31 tourism within the county;

32 (c) To receive and expend revenues from any sources
33 including, but not limited to, private enterprise and those
34 revenues provided by this act;

35 (d) To lease or contract for any equipment useful and
36 necessary in the promotion of tourism and convention business; and

37 (e) To have and exercise all powers necessary or
38 convenient to effect any and all of the purposes for which the
39 bureau is organized, except that the bureau may not own or sell
40 real property, and further, to appoint and employ individuals and
41 agencies acting in its behalf for any and all of the
42 aforementioned powers and responsibilities.

43 Section 3. (1) For the purposes of providing funds to
44 promote tourism and conventions in Washington County, the Board of
45 Supervisors of Washington County is hereby authorized to levy and
46 assess against and to collect from every person operating a hotel,
47 motel or restaurant or on-premises retailer's permit which are
48 legal under the provisions of Chapter 1, Title 67, Mississippi
49 Code of 1972 (hereinafter referred to as "taxable establishments")
50 in Washington County an assessment in addition to all other taxes
51 now imposed, which shall not exceed a sum equal to one percent
52 (1%) of the gross proceeds of sales of such taxable establishments
53 in Washington County, excluding any charges which are exempt from
54 taxes levied under the Mississippi Sales Tax Law, Chapter 65,
55 Title 27, Mississippi Code of 1972. Persons liable for the tax
56 imposed herein shall add the amount of such tax to the sales price
57 or gross income and, in addition, shall collect, insofar as
58 practicable, the amount of the tax due by him from the purchaser
59 at the time the sales price or gross income is collected. All
60 words, terms and phrases used herein shall have the same meanings



61 ascribed to them in Chapter 65, Title 27, Mississippi Code of
62 1972.

63 This tax shall not apply to restaurants that have gross
64 proceeds of sales or gross income of less than One Hundred
65 Thousand Dollars (\$100,000.00) per calendar year. In order to
66 calculate gross proceeds of sales or gross income, the sales or
67 income of all of the establishments owned, operated or controlled
68 by the same person, persons or corporation shall be aggregated.

69 (2) For the purposes of this act, the words "hotel" and
70 "motel" shall mean a place of lodging that at any one (1) time
71 will accommodate transient guests on a daily or weekly basis and
72 that are known to the trade as such. Hotels and motels with ten
73 (10) or less rental units are exempt.

74 (3) For the purposes of this act, "restaurant" means a place
75 which is regularly engaged in serving cooked or prepared meals to
76 customers for compensation for on- or off-premises consumption,
77 including restaurants and lunch counters located in other retail
78 establishments, but shall not include delicatessen departments of
79 grocery and convenience stores which do not provide seating
80 facilities for customers for on-premises consumption of meals.
81 Restaurants and establishments selling alcoholic beverages
82 operated by bona fide private clubs organized for some common
83 object other than the sale of goods and alcoholic beverages are
84 exempt from the tax authorized herein.

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

91 (5) The proceeds of such tax less three percent (3%) to be
92 retained by the State Tax Commission to defray the costs of
93 collection shall be paid to the Greenville/Washington County



94 Convention and Visitors Bureau on or before the fifteenth day of
95 the month following the month in which collected.

96 (6) The proceeds of the tax shall not be considered by
97 Washington County or any municipality therein as general fund
98 revenues, but shall be dedicated solely for the purpose of
99 carrying out the programs and activities of the
100 Greenville/Washington County Convention and Visitors Bureau. The
101 bureau may allocate annually an amount not to exceed Twenty-five
102 Thousand Dollars (\$25,000.00) per year to Washington County,
103 Mississippi, in consideration of use of county facilities and
104 support services.

105 Section 4. (1) The funds herein authorized shall be
106 expended by the Greenville/Washington County Convention and
107 Visitors Bureau upon approval by the Economic Development District
108 of Washington County. The bureau shall be governed by a committee
109 which shall be composed of nine (9) members to be appointed by the
110 district as hereinafter provided. Five (5) members of the
111 committee shall be the five (5) members appointed to the district
112 by the board of supervisors and the presiding officer of the
113 district shall appoint four (4) members of the committee. The
114 four (4) members appointed by the presiding officer shall consist
115 of one (1) member from the Greenville Area Chamber of Commerce,
116 one (1) member from the alcoholic beverage sales business, one (1)
117 member from the hotel or motel business, and one (1) member from
118 the restaurant business. In the selection of committee members,
119 the district shall make every effort to select individuals who are
120 knowledgeable of, or actively involved in, the tourism industry.
121 The committee shall be appointed within sixty (60) days following
122 the passage of this act, and the members shall serve for terms of
123 three (3) years. The term of the member appointed by the
124 presiding officer of the Economic Development District of
125 Washington County from the alcoholic beverage sales business shall
126 expire on May 20, 2000, and from and after such date, such



127 position on the Greenville/Washington County Convention and
128 Visitors Bureau shall be filled by one (1) at large member
129 appointed by the presiding officer of the Economic Development
130 District of Washington County.

131 (2) All subsequent appointments shall be made for terms of
132 three (3) years, except that the appointment to fill a vacancy
133 shall be for the unexpired term only.

134 (3) The members of the committee shall serve without
135 compensation and shall elect officers and adopt rules and
136 regulations. The committee shall further fix a regular meeting
137 date, but may provide for special meetings. The committee shall
138 keep minutes of its proceedings, as are necessary to carry out its
139 responsibilities under this act. A quorum of the committee shall
140 consist of five (5) members.

141 (4) Any member of the committee may be removed from office
142 by the district for one (1) of the following reasons:

143 (a) Conviction of a felony; or

144 (b) Failure to attend three (3) consecutive meetings
145 without just cause.

146 If a member of the committee is removed for one (1) of the
147 above reasons, the vacancy shall be filled in the manner
148 prescribed in this section.

149 Section 5. The tax authorized in this act shall not be
150 levied until the board of supervisors shall have adopted a
151 resolution favoring the tax levy and fixing the amount of the tax
152 levy and the date on which the tax levy is proposed to commence,
153 which shall be the first day of a month, and the board shall have
154 published notice of its intention to levy the tax. The notice
155 shall be published once each week for at least three (3)
156 consecutive weeks in a newspaper having a general circulation in
157 the county. The first publication of such notice shall be made
158 not less than twenty-one (21) days prior to the date fixed in the
159 resolution on which the board proposes to levy such tax, and the



160 last publication shall be made not more than seven (7) days prior
161 to such date. If, within the time of giving notice, twenty
162 percent (20%) or fifteen hundred (1500), whichever is less, of the
163 qualified electors of the county shall file a written petition
164 against the levy of such tax then such tax shall not be levied
165 unless authorized by a majority of the qualified electors of such
166 county, voting at an election to be called and held for that
167 purpose. Prior to the effective date of the tax levy approved as
168 herein provided, the board of supervisors shall furnish to the
169 Chairman of the State Tax Commission a certified copy of the
170 resolution evidencing such tax levy.

171 Section 6. Before the expenditure of funds herein
172 prescribed, a budget reflecting the anticipated receipts and
173 expenditures for such purposes as promotion, advertising and
174 operation shall be approved by the board of supervisors. The
175 first budget of receipts and expenditures shall cover the period
176 beginning with the effective date of the tax and ending with the
177 end of the county's fiscal year and, thereafter, the budget shall
178 be on the same fiscal basis as the budget of Washington County.

179 Section 7. Accounting for receipts and expenditures of the
180 funds herein described shall be made separately from the
181 accounting of receipts and expenditures of the
182 Greenville/Washington County Convention and Visitors Bureau and
183 the district and from the general fund and any other funds of
184 Washington County. The records reflecting the receipts and
185 expenditures of the funds prescribed herein shall be audited
186 annually by an independent certified public accountant, and the
187 accountant shall make a written report of his audit to the board
188 of supervisors, the district and the bureau. Such audit shall be
189 made and completed as soon as practicable after the close of the
190 fiscal year and the expenses of such audit may be paid from the
191 funds derived pursuant to Section 3 of this act.

192 * * *



193 Section 8. The provisions of Sections 1 through 7 of this
194 act shall be repealed on July 1, 2005.

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

