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

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

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

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

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

(a) To exercise activities relating to establishing, promoting and developing tourism within the county;
(b) To furnish, equip, staff and operate any and all facilities and equipment necessary or useful in the promotion of tourism within the county;

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

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

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

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

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

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

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

(4) Such tax 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 tax less three percent (3%) to be retained by the State Tax Commission to defray the costs of collection shall be paid to the Greenville/Washington 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 not be considered by
Washington County or any municipality therein as general fund
revenues, but shall be dedicated solely for the purpose of
carrying out the programs and activities of the
Greenville/Washington County Convention and Visitors Bureau. The
bureau may allocate annually an amount not to exceed Twenty-five
Thousand Dollars ($25,000.00) per year to Washington County,
Mississippi, in consideration of use of county facilities and
support services.

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

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

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

(4) Any member of the committee may be removed from office
by the district for one (1) of the following reasons:
(a) Conviction of a felony; or
(b) Failure to attend three (3) consecutive meetings
without just cause.

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

Section 5. The tax authorized in this act shall not be
levied until the board of supervisors shall have adopted a
resolution favoring the tax levy and fixing the amount of the tax
levy and the date on which the tax levy is proposed to commence,
which shall be the first day of a month, and the board shall have
published notice of its intention to levy the tax. The notice
shall be published once each week for at least three (3)
consecutive weeks in a newspaper having a general circulation in
the county. The first publication of such notice shall be made
not less than twenty-one (21) days prior to the date fixed in the
resolution on which the board proposes to levy such tax, and the
last publication shall be made not more than seven (7) days prior to such date. If, within the time of giving notice, twenty percent (20%) or fifteen hundred (1500), whichever is less, of the qualified electors of the county shall file a written petition against the levy of such tax then such tax shall not be levied unless authorized by a majority of the qualified electors of such county, voting at an election to be called and held for that purpose. Prior to the effective date of the tax levy approved as herein provided, the board of supervisors shall furnish to the Chairman of the State Tax Commission a certified copy of the resolution evidencing such tax levy.

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

Section 7. Accounting for receipts and expenditures of the funds herein described shall be made separately from the accounting of receipts and expenditures of the Greenville/Washington County Convention and Visitors Bureau and the district and from the general fund and any other funds of Washington County. The records reflecting the receipts and expenditures of the funds prescribed herein shall be audited annually by an independent certified public accountant, and the accountant shall make a written report of his audit to the board of supervisors, the district and the bureau. Such audit shall be made and completed as soon as practicable after the close of the fiscal year and the expenses of such audit may be paid from the funds derived pursuant to Section 3 of this act.
Section 8. The provisions of Sections 1 through 7 of this act shall be repealed on July 1, 2005.

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