

By: Senator(s) Minor

To: Local and Private

SENATE BILL NO. 3153

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  
98 and 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 words 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.