

By: Senator(s) Carlton

To: Local and Private

SENATE BILL NO. 3173

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 REMOVE THE JULY 1, 2003, REPEAL DATE ON SUCH
7 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 Senate Bill No. 3173, 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 bureau upon approval of the district as
26 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 bureau. The
100 Greenville/Washington County Convention and Visitors Bureau may
101 allocate annually an amount not to exceed Twenty-five Thousand
102 Dollars (\$25,000.00) per year to Washington County, Mississippi,
103 in consideration of use of county facilities and support services.

104 Section 4. (1) The funds herein authorized shall be
105 expended by the Greenville/Washington County Convention and
106 Visitors Bureau upon approval by the Economic Development District
107 of Washington County. The bureau shall be governed by a committee
108 which shall be composed of nine (9) members to be appointed by the
109 district as hereinafter provided. Five (5) members of the
110 committee shall be the five (5) members appointed to the district
111 by the board of supervisors and the presiding officer of the
112 district shall appoint four (4) members of the committee. The
113 four (4) members appointed by the presiding officer shall consist
114 of one (1) member from the Greenville Area Chamber of Commerce,
115 one (1) member from the alcoholic beverage sales business, one (1)
116 member from the hotel or motel business, and one (1) member from
117 the restaurant business. In the selection of committee members,
118 the district shall make every effort to select individuals who are
119 knowledgeable of, or actively involved in, the tourism industry.
120 The committee shall be appointed within sixty (60) days following
121 the passage of this act, and the members shall serve for terms of
122 three (3) years. The term of the member appointed by the
123 presiding officer of the Economic Development District of
124 Washington County from the alcoholic beverage sales business shall
125 expire on the effective date of House Bill No. 1714, 2000 Regular
126 Session, and from and after such date, such position on the

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

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

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

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

142 (a) Conviction of a felony; or

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

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

148 Section 5. The tax authorized in this act shall not be
149 levied until the board of supervisors shall have adopted a
150 resolution favoring the tax levy and fixing the amount of the tax
151 levy and the date on which the tax levy is proposed to commence,
152 which shall be the first day of a month, and the board shall have
153 published notice of its intention to levy the tax. The notice
154 shall be published once each week for at least three (3)
155 consecutive weeks in a newspaper having a general circulation in
156 the county. The first publication of such notice shall be made
157 not less than twenty-one (21) days prior to the date fixed in the
158 resolution on which the board proposes to levy such tax, and the
159 last publication shall be made not more than seven (7) days prior

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

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

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

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