

By: Senator(s) Cuevas

To: Local and Private

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 3174

1 AN ACT TO AMEND CHAPTER 1019, LOCAL AND PRIVATE LAWS OF 1996,
2 AS AMENDED, TO REMOVE THE REPEAL DATE ON THE PROVISIONS OF LAW
3 THAT CREATE THE HANCOCK COUNTY TOURISM DEVELOPMENT BUREAU AND
4 PRESCRIBE ITS POWERS AND DUTIES; AND FOR RELATED PURPOSES.

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

6 SECTION 1. Chapter 1019, Local and Private Laws of 1996, as
7 amended by Chapter 980, Local and Private Laws of 1998, as amended
8 by Chapter 956, Local and Private Laws of 2000, is amended as
9 follows:

10 * * *

11 Section 1. The following terms as used in this act shall
12 have meanings ascribed in this section unless the context
13 otherwise clearly requires:

14 (a) "Board of supervisors" or "board" means the Board
15 of Supervisors of Hancock County, Mississippi.

16 (b) "Bureau" means the Hancock County Tourism
17 Development Bureau.

18 (c) "Casino" means any casino properly licensed by the
19 Mississippi Gaming Commission and operating in Hancock County,
20 Mississippi.

21 (d) "Complimentary sales" or "complimentaries" means
22 activities involving the furnishing or providing of rooms for
23 lodging or sleeping, or the furnishing or providing of food or
24 beverage for the public's consumption, or the furnishing or
25 providing of other services, which any casino performs without
26 cost to the recipient at the point of sale.

27 (e) "County" means Hancock County, Mississippi.

28 (f) "Hotel" or "motel" means any establishment engaged
29 in the business of furnishing or providing rooms intended or
30 designed for lodging or sleeping purposes for transient guests and
31 does not encompass any hospital, convalescent or nursing homes or
32 sanitarium or any hotel-like facility operated by or in connection
33 with a hospital or medical clinic providing rooms exclusively for
34 patients and their families.

35 (g) "Similar establishment" means any bed and breakfast
36 or condominium or time-share establishment that provides rooms
37 intended or designed for lodging or sleeping purposes for
38 transient guests.

39 (h) "Tourism-related business" means any business,
40 firm, or company engaged in the activity of operating a
41 restaurant, hotel or motel, casino, or similar business that
42 provides goods, service or entertainment for the enjoyment of
43 persons not residing in Hancock County.

44 Section 2. (1) For the purposes of providing funds to
45 promote and develop tourism and tourism-related activities in
46 Hancock County, Mississippi, there is levied and assessed against
47 and shall be collected from every person, firm, corporation,
48 operating hotels or motels, or a similar establishment, renting
49 rooms to transient guests for ninety (90) days or less in Hancock
50 County an assessment, in addition to all other taxes not imposed,
51 which shall be in an amount not to exceed two percent (2%) of the
52 gross proceeds of sales derived from room rentals by hotels,
53 motels and similar establishments in Hancock County. The
54 assessment shall not be levied upon or collected from gross
55 proceeds of nontaxable rooms, complimentary sales or
56 complimentaries.

57 (2) (a) Before imposing the taxes authorized in subsection
58 (1) of this section the board of supervisors shall, by resolution
59 spread upon its minutes, declare its intention to impose the taxes
60 authorized by this act and shall state in such resolution the

61 amount of the tax to be imposed, and shall fix in such resolution
62 the date upon which the board proposes to enact its resolution
63 directing the levy and assessment of such tax. Such resolution
64 shall be published once a week for at least three (3) weeks in a
65 newspaper published or having a general circulation in the county,
66 with the first publication to be made not less than fourteen (14)
67 days before the date fixed in the resolution under which the board
68 proposes to levy and assess such tax, and the last publication
69 shall be made not more than seven (7) days before such date. If,
70 on or before the date specified in the resolution, twenty percent
71 (20%) or fifteen hundred (1500), whichever is less, of the
72 qualified electors of the county file a written protest against
73 the imposition of such tax, then an election upon the levy and
74 assessment of such tax shall be called and held as herein
75 provided. If no such protest is filed, then the board may enact
76 its resolution directing the levy and assessment of the tax at any
77 time within a period of six (6) months after the date specified in
78 the resolution. If an election is required by the protest of the
79 required number of qualified electors of the county, then an
80 election shall be held by the county under applicable laws for
81 conducting elections of such assessment issues, with such election
82 to be conducted at the next special election day as such is
83 defined by Section 23-15-833, Mississippi Code of 1972, occurring
84 more than sixty (60) days after the date specified in the
85 resolution.

86 (b) When the results of the election on the question of
87 the levy of the tax have been canvassed by the election
88 commissioners of the county and certified by them to the board of
89 supervisors, it shall be the duty of the board of supervisors to
90 determine and adjudicate whether or not a majority of the
91 qualified electors who voted thereon in the election voted in
92 favor of the levy of the tax, and unless a majority of the
93 qualified electors who voted thereon in the election voted in

94 favor of the levy of the tax, then the tax shall not be levied.
95 If a majority of the qualified electors who vote thereon in the
96 election vote in favor of the levy of the tax, then the board of
97 supervisors may levy the tax, in whole or in part, within six (6)
98 months after the date of the election or the date of the final
99 favorable termination of any litigation affecting the levy of the
100 tax.

101 (3) (a) Persons liable for the tax imposed herein shall add
102 the amount of tax to the sales price or gross proceeds of sales
103 and shall collect, insofar as practicable, the amount of the tax
104 due by him from the person receiving the services at the time of
105 payment therefor.

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

113 (c) The proceeds of the tax, less three percent (3%) to
114 be retained by the State Tax Commission to defray the cost of
115 collection, shall be paid to the board of supervisors of the
116 county on or before the fifteenth day of the month following the
117 month in which collected by the State Tax Commission.

118 (d) The proceeds of the tax shall not be considered by
119 the county as general fund revenues and shall be dedicated to and
120 used by the bureau solely for the promotion of tourism and
121 tourism-related activities in the county.

122 Section 3. (1) The funds derived from the proceeds of the
123 tax authorized in Section 2 of this act shall be expended by the
124 Hancock County Tourism Bureau, created by this act and to be
125 composed of nine (9) members, appointed as provided in this
126 section. The board of supervisors shall appoint four (4) members

127 to the bureau. The Mayor and the City Council of the City of Bay
128 St. Louis, respectively, each shall appoint one (1) member to the
129 bureau. The Mayor and the Board of Aldermen of the City of
130 Waveland, respectively, each shall appoint one (1) member to the
131 bureau. The Hancock County Chamber of Commerce shall appoint one
132 (1) member to the bureau. Each person appointed as a member to
133 the bureau may be engaged in or employed by tourism-related
134 businesses in Hancock County.

135 (2) The members of the bureau shall be appointed within
136 sixty (60) days after the effective date of this act in the
137 following manner: Two (2) members shall be appointed to serve for
138 terms of one (1) year, four (4) members shall be appointed to
139 serve for terms of two (2) years, and three (3) members shall be
140 appointed to serve for terms of three (3) years. The board of
141 supervisors, the governing authorities of the Cities of Bay St.
142 Louis and Waveland, and the Hancock County Chamber of Commerce
143 shall draw lots to determine which of the nine (9) members of the
144 bureau shall be appointed for the initial terms of office. After
145 the expiration of the initial terms, all subsequent appointments
146 shall be made for terms of three (3) years from the expiration
147 date of the previous term, except that any appointment to fill a
148 vacancy shall be for the remainder of the unexpired term only.
149 Before entering on the duties of the office each member of the
150 bureau shall enter into and give bond to be approved by the
151 Secretary of State of the State of Mississippi in the sum of
152 Fifteen Thousand Dollars (\$15,000.00) conditioned on the
153 satisfactory performance of his duties. This bond premium shall
154 be paid from the bureau's fund. Such bond shall be payable to
155 Hancock County and in the event of a breach thereof, suit may be
156 brought by the county for the benefit of the bureau.

157 (3) The bureau shall adopt a set of bylaws which may include
158 provisions that it deems appropriate but shall include provisions
159 for the following:

160 (a) Procedures and times for its meetings following
161 Roberts Rules of Order and complying with the Open Meetings Law of
162 Mississippi, Section 25-41-1 et seq., Mississippi Code of 1972.

163 (b) The secretary-treasurer making a monthly report to
164 the board of supervisors and the governing authorities of the
165 Cities of Bay St. Louis and Waveland as to the current operational
166 and financial status of the bureau and providing a written copy of
167 such report.

168 (c) The bureau annually causing a complete review of
169 all the books and accounts of the bureau to be made by an
170 independent, certified public accountant and shall provide a copy
171 to the board of supervisors and the governing authorities of the
172 Cities of Bay St. Louis and Waveland.

173 (d) The bureau shall annually submit a copy of the
174 proposed budget to the board of supervisors and the governing
175 authorities of the Cities of Bay St. Louis and Waveland.

176 (4) (a) Within thirty (30) days after the initial
177 appointments of the bureau have been made, the bureau shall meet
178 and from their number choose a president, vice president and
179 secretary-treasurer. These officers will serve for one-year terms
180 and an election will be held annually to select officers.

181 (b) The bureau shall require the necessary and
182 appropriate bond for persons authorized or responsible for the
183 funds of the bureau. Any action taken by the bureau shall be
184 official and may take place at regular, special, or adjourned
185 meetings.

186 (c) The officers of the bureau may be reimbursed for
187 actual expenses including mileage and travel expenses, whether
188 within or without the State of Mississippi, incurred in the
189 performance of their duties as authorized by Section 25-3-41,
190 Mississippi Code of 1972.

191 (d) The officers of the bureau may employ any personnel
192 and take any other acts they deem necessary to carry out in the

193 mission of the bureau. The officers of the bureau shall set the
194 level of compensation to be paid to the bureau's employees.

195 (e) The bureau shall at least annually develop a plan
196 to attract visitors to and promote tourism in Hancock County.

197 Section 4. (1) The bureau shall have the authority to take
198 any action necessary to effectuate the purposes and intent of this
199 act.

200 (2) The bureau shall have the authority to (a) apply for and
201 accept grants and loans on behalf of the board of supervisors, the
202 governing authorities of the City of Bay St. Louis and the
203 governing authorities of the City of Waveland, as appropriate,
204 from the State of Mississippi or the United States of America or
205 any agency thereof; and (b) contract with any agency of the State
206 of Mississippi or the United States of America for the development
207 and promotion of tourism in Hancock County.

208 * * *

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