

By: Senator(s) Carmichael

To: Local and Private

SENATE BILL NO. 3182

1 AN ACT TO AMEND CHAPTER 991, LOCAL AND PRIVATE LAWS OF 1997,
2 TO EXTEND THE REPEAL DATE ON THE LAW THAT ESTABLISHES THE
3 LAUDERDALE COUNTY TOURISM COMMISSION; AND FOR RELATED PURPOSES.

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

5 SECTION 1. Chapter 991, Local and Private Laws of 1997, is
6 amended as follows:

7 Section 1. (1) The Board of Supervisors of Lauderdale
8 County, Mississippi, ("board of supervisors") is authorized and
9 empowered, in its discretion, to create, by resolution duly
10 adopted and entered on its minutes, the Lauderdale County Tourism
11 Commission ("commission"), as set forth in this act.

12 (2) The board of supervisors may empower the commission as
13 follows:

14 (a) To exercise activities related to establishing,
15 promoting and developing tourism within Lauderdale County
16 ("county");

17 (b) To acquire, own, lease, furnish, equip, staff and
18 operate any and all facilities and equipment necessary or useful
19 in the promotion of tourism within the county;

20 (c) To receive and expend revenues from any sources
21 including, but not limited to, grants, donations, private
22 enterprise, individuals, the county general fund and those
23 revenues provided by this act;

24 (d) To own, lease or contract for any equipment or
25 office space useful and necessary in the promotion of tourism and
26 convention business;

27 (e) To sell, convey or otherwise dispose of all or any
28 part of its property and assets in accordance with general laws of
29 the State of Mississippi providing for such disposal; and

30 (f) To have and exercise all powers necessary or
31 convenient to effect any and all of the purposes for which the
32 commission is organized and, further, to appoint and employ
33 individuals and agencies acting in its behalf for any and all of
34 the aforementioned powers and responsibilities. However, the
35 commission may not appoint or employ any individual or agency
36 unless the individual or agency is first approved by the board of
37 supervisors.

38 Section 2. (1) For the purposes of providing funds to
39 promote tourism and conventions in Lauderdale County, the board of
40 supervisors is authorized to levy and assess against and to
41 collect from every person, firm or corporation operating hotels or
42 motels in the county a tax in addition to all other taxes now
43 imposed, which shall not exceed a sum equal to two and one-half
44 percent (2-1/2%) of the gross proceeds from room rentals of all
45 such hotels or motels in the county, excluding charges for food,
46 telephone, laundry, beverages and similar charges. The tax shall
47 not be levied upon or collected from gross proceeds from room
48 rentals for day meetings where the room does not serve as
49 overnight sleeping accommodations. Persons liable for the tax
50 imposed herein shall add the amount of tax to the room rental and
51 in addition thereto shall collect, insofar as practicable, the
52 amount of tax due by him from the person receiving the services or
53 goods at the time of payment therefor.

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

59 (3) Such tax shall be collected by and paid to the State Tax
60 Commission on a form prescribed by the State Tax Commission in the
61 same manner that state sales taxes are computed, collected and
62 paid; and the full enforcement provisions and all other provisions
63 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
64 necessary to the implementation and administration of this act.

65 (4) The proceeds of such tax, less three percent (3%) to be
66 retained by the State Tax Commission to defray the costs of
67 collection, shall be paid to the board of supervisors on or before
68 the fifteenth day of the month following the month in which
69 collected.

70 (5) The proceeds of the tax shall be deposited into the
71 general fund of the county and may be expended for any purpose
72 authorized by law for expenditures of county general fund money,
73 including the purpose of carrying out the programs and activities
74 of the commission under the provisions of this act; however,
75 accounting for receipts and expenditures of the proceeds of the
76 tax shall be made separately as provided in Section 8 of this act.

77 Section 3. (1) The Lauderdale County Tourism Commission
78 shall be composed of seven (7) members, appointed as hereinafter
79 provided. The board of supervisors shall appoint three (3)
80 members of the commission; the City Council of the City of
81 Meridian, Mississippi, ("city council") shall appoint three (3)
82 members of the commission; and the Board of Aldermen of the Town
83 of Marion, Mississippi, ("board of aldermen") shall appoint one
84 (1) member of the commission. The commission shall be appointed
85 within sixty (60) days of the effective date of this act, in the
86 following manner:

87 (a) Board of supervisors: three (3) members for terms
88 of one (1), two (2) and three (3) years respectively.

89 (b) City council: three (3) members for terms of one
90 (1), two (2) and three (3) years respectively.

91 (c) Board of aldermen: one (1) member for a term of
92 three (3) years.

93 (2) All subsequent appointments shall be made for terms of
94 three (3) years, except that the appointing bodies shall appoint a
95 member to fill a vacancy for the unexpired term only.

96 (3) Before entering on the duties of the office, each member
97 of the commission shall enter into and give bond to be approved by
98 the Secretary of State of the State of Mississippi in the sum of
99 Fifty Thousand Dollars (\$50,000.00), conditioned on the
100 satisfactory performance of his duties. This bond's premium shall
101 be paid from the commission's funds. Such bond shall be payable
102 to the county and in the event of a breach thereof, suit may be
103 brought by the county for the benefit of the commission.

104 (4) The members of the commission shall serve without salary
105 or compensation, but the members, staff and employees of the
106 commission may be reimbursed for actual and necessary expenses,
107 including mileage and travel expenses, whether within or without
108 the State of Mississippi, incurred in the performance of their
109 duties, as authorized by Section 25-3-41, Mississippi Code of
110 1972. The commission shall elect officers and adopt rules and
111 regulations and shall fix a regular meeting date, but may provide
112 for special meetings. The commission shall keep minutes of its
113 proceedings as necessary to carry out its responsibilities under
114 this act. A quorum of the commission shall consist of four (4)
115 members.

116 (5) Any member of the commission may be disqualified and
117 removed from office for any one (1) of the following reasons:

118 (a) Conviction of a felony; or

119 (b) Failure to attend three (3) consecutive meetings
120 without just cause.

121 (6) A present or former salaried employee or board member of
122 an entity created pursuant to Chapter 935, Local and Private Laws
123 of 1984, as amended by Chapter 926, Local and Private Laws of

124 1987, as amended by Chapter 945, Local and Private Laws of 1991,
125 is not eligible to serve as an employee or as a member of the
126 commission. A present or former salaried employee or board member
127 of an entity created pursuant to Chapter 932, Local and Private
128 Laws of 1984, as amended by Chapter 848, Local and Private Laws of
129 1986, as amended by Chapter 945, Local and Private Laws of 1991,
130 is not eligible to serve as an employee or as a member of the
131 commission if such person served as a salaried employee or board
132 member of the Meridian/Lauderdale County Partnership, created
133 pursuant to Chapter 945, Local and Private Laws of 1991. A person
134 who served as a salaried employee or board member of the
135 Meridian/Lauderdale County Partnership, created pursuant to
136 Chapter 945, Local and Private Laws of 1991, is not eligible to
137 serve as an employee or as a member of the commission.

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

141 (7) The commission may employ a director and establish the
142 specific duties of the director, including day-to-day
143 administration and implementing policies established by the
144 commission. However, the commission may not employ any person as
145 director unless such person is first approved by the board of
146 supervisors. The director shall give bond in a sum not less than
147 Fifty Thousand Dollars (\$50,000.00), conditioned upon the faithful
148 performance of his duties and made payable to and approved by the
149 commission. The premium shall be paid from the commission's
150 funds. The director may employ staff or contract for staff and
151 professional services with other organizations such as attorneys,
152 engineers, accountants, consultants and such personnel as
153 reasonably necessary to carry out the duties and powers authorized
154 by this act. However, the director may not employ any staff
155 unless such proposed employment is first approved by the board of
156 supervisors. The director and staff of the commission shall serve

157 at the will and pleasure of the board of supervisors. The maximum
158 salary that may be paid to the director or any employee of the
159 commission may not exceed one and one-half (1-1/2) times the
160 maximum statutory salary for a member of the board of supervisors.

161 Section 4. The commission may, with the approval of the
162 board of supervisors, reserve, set aside or expend any or all of
163 the revenue derived from the tax set forth in Section 2 of this
164 act, in addition to the revenues set forth in Sections 1 and 5 of
165 this act, for the purpose of defraying costs of construction,
166 acquisition, equipping, furnishing or other expenses of a
167 coliseum, multipurpose building or convention center which may be
168 constructed by the board of supervisors, the Mayor and City
169 Council of the City of Meridian, Mississippi, and the Mayor and
170 Board of Aldermen of the Town of Marion, Mississippi, acting
171 separately or jointly.

172 The commission may, with the approval of the board of
173 supervisors, also use such revenues to defray any or all of the
174 principal and interest of indebtedness incurred by any one or more
175 of the board of supervisors or such governing authorities with
176 regard to a coliseum, multipurpose building or convention center
177 if each of the three (3) governing bodies so approve.

178 Section 5. Any and all remaining tourism revenue and other
179 remaining tourism funds previously collected from tourism taxes by
180 the Meridian/Lauderdale County Partnership shall be paid to the
181 board of supervisors within ten (10) days of the effective date of
182 this act. All revenue and funds paid pursuant to this section
183 shall in all respects be considered revenue as contemplated by
184 Section 1(2)(c) of this act.

185 Section 6. Before the tax authorized by this act shall be
186 imposed, the board of supervisors shall adopt a resolution
187 declaring its intention to levy the tax, setting forth the amount
188 of such tax and establishing the date on which this tax initially
189 shall be levied and collected. This date shall not be less than

190 the first day of the second month from the date of adoption of the
191 resolution, and shall become effective on the first day of such
192 month.

193 The resolution shall be published in a local newspaper at
194 least twice during the period from the adoption of the resolution
195 to the effective date of the tax prescribed in this act, with the
196 last publication being made no later than ten (10) days before the
197 effective date of such tax.

198 At least thirty (30) days before the effective date of the
199 tax authorized herein, the board of supervisors shall furnish to
200 the State Tax Commission a certified copy of the resolution
201 evidencing such tax.

202 Section 7. Before the expenditure of funds herein
203 prescribed, a budget reflecting the anticipated receipts and
204 expenditures for such purposes as promotion, advertising and
205 operation shall be approved by the board of supervisors. The
206 first budget of receipts and expenditures shall cover the period
207 beginning with the effective date of the tax and ending with the
208 end of the county's fiscal year, and thereafter, the budget shall
209 be on the same fiscal basis as the budget of the county.

210 Section 8. Accounting for receipts and expenditures of the
211 funds herein described shall be made separately from the
212 accounting of receipts and expenditures of the commission and from
213 the general fund and any other funds of the county. The
214 commission shall have its books and records audited annually by an
215 independent certified public accountant regarding the receipt and
216 expenditure of funds prescribed in this act. The audit shall be
217 performed in accordance with generally accepted auditing standards
218 and the financial statements shall be prepared in accordance with
219 generally accepted accounting principles. The audit shall be
220 completed within six (6) months after the close of the
221 commission's fiscal year. The audit report shall include
222 supplemental schedules of expenditures for items such as

223 consulting fees, travel, salaries, legal, audit, etc., showing for
224 each individual expenditure (1) to whom the expenditure was made,
225 (2) the expenditure amount and (3) an explanation of why the
226 expenditure was made. The commission shall file a written report
227 of the audit with the circuit clerk of the county, and with the
228 Lauderdale County Legislative Delegation of the Mississippi House
229 of Representatives and the State Senate. The expenses of such
230 audit may be paid from the funds derived pursuant to Section 1, 2
231 or 5 of this act.

232 Section 9. This act shall stand repealed from and after
233 October 1, 2005.

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