SENATE BILL NO. 3208

AN ACT TO AMEND CHAPTER 948, LOCAL AND PRIVATE LAWS OF 1999, TO RECONSTITUTE THE MEMBERSHIP OF THE PHILADELPHIA-NESHOBA COUNTY TOURISM/ECONOMIC COUNCIL; AND FOR RELATED PURPOSES.

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

SECTION 1. Chapter 948, Local and Private Laws of 1999, is amended as follows:

Section 1. (1) There is hereby created the Philadelphia-Neshoba County Tourism/Economic Council, hereinafter referred to as the "council." The council shall be composed of five (5) members who shall be known as directors.

(2) Until July 1, 2002, the council shall be composed of the following members:

(a) One (1) member appointed by the Mayor and Board of Aldermen of the City of Philadelphia;

(b) One (1) member who shall be the County Administrator of Neshoba County;

(c) One (1) member who shall be the Chairman of the Tourism Committee of the Philadelphia-Neshoba County Chamber of Commerce named by the president of such chamber of commerce;

(d) One (1) member who shall be the Executive Director of the Philadelphia-Neshoba County Chamber of Commerce; and

(e) One (1) member who shall be the Executive Director of the Industrial Development Authority of Neshoba County.

(3) From and after July 1, 2002, the terms of all members of the council appointed and designated under subsection (2) of this section shall expire and the council shall be reconstituted to be composed of the following members:

...
(a) Two (2) members to be appointed by the governing authorities of the City of Philadelphia;

(b) Two (2) members to be appointed by the Board of Supervisors of Neshoba County; and

(c) One (1) member to be appointed by the Mississippi Band of Choctaw Indians.

(4) Each member of the council shall serve a five-year term or until his successor is appointed and qualified. Vacancies on the council shall be filled in the same manner as the original appointment for the unexpired term.

(5) Any director may be disqualified and removed from office for conviction of a felony or for failure to attend three (3) consecutive meetings without just cause. *

(6) Before entering on the duties of office, each director shall enter into and give bond to be approved by the Secretary of State in the sum of Ten Thousand Dollars ($10,000.00), conditioned on the satisfactory performance of his duties. This bond premium shall be paid from the commission's funds. Such bond shall be payable to the county and in the event of a breach thereof, suit may be brought by the county for the benefit of the council.

(7) When the directors of the council shall have been appointed and qualified they shall meet in the City of Philadelphia after giving not less than ten (10) days' notice of the time and place of such meeting by registered mail, postage prepaid, directed to each member of the council at his regular address at the time of his qualification and posting bond. Such notice shall be given by the Executive Director of the Philadelphia-Neshoba County Chamber of Commerce. The notice of such meeting may be waived if all directors sign a written waiver of such notice. Any such waiver shall be attached to the minutes of such meeting.
The directors shall elect from among themselves a chairman. The chairman of the council shall serve a term of not more than one (1) year, with the first election to be held at the first scheduled meeting after the directors are appointed and subsequent elections shall be held annually thereafter. The person elected as chairman may serve consecutive terms. The council shall elect from its membership a vice chairman, secretary and treasurer. The offices of secretary and treasurer may be combined, if the council so elects. The council may promulgate and adopt bylaws governing its operations and procedures. Three directors shall constitute a quorum for the transaction of any business of the council.

Section 2. The council shall be domiciled in the City of Philadelphia, Mississippi, and shall have the following powers:

(a) To exercise authority over matters related to establishing, promoting and developing tourism and economic development within the City of Philadelphia (city) and Neshoba County (county);

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

(c) To receive and expend revenues from any sources;

(d) To own, lease or contract for any equipment or office space useful and necessary in the promotion of tourism and economic development;

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

(f) To contribute funds for the operation of any visitor information center in the designated area for the repair, restoration and maintenance of buildings and grounds owned by governmental entities and nonprofit corporations which would tend
to promote tourism or economic development in the city and the 

county; and 

(g) To have and exercise all powers necessary or 

convenient to effect any and all of the purposes for which the 

council is organized.

Section 3. (1) For the purpose of providing funds for the 

promotion of tourism and economic development in the City of 

Philadelphia and Neshoba County, the governing authorities of the 

City of Philadelphia, Mississippi, are authorized, in their 
discretion, to levy and collect a tax upon every person, firm or 
corporation operating a hotel or motel in the City of 

Philadelphia, Mississippi, which shall be in addition to all other 
taxes and assessments imposed, which shall not exceed three 
percent (3%) of the gross proceeds of sales derived from room 

rentals of such hotels or motels.

(2) For the purposes of this act, the words "hotel" and 

"motel" shall mean a place of lodging that at any one time will 

accommodate transient guests on a daily or weekly basis and that 
is known to the trade as such. Hotels and motels with less than 
six (6) guest rooms are exempt. The term "hotel" or "motel" shall 

not include any hospital, convalescent or nursing home or 
sanitarium, or hotel-like facility operated by or in connection 

with a hospital or medical clinic providing rooms exclusively for 

patients and their families.

(3) Persons, firms or corporations liable for the tax 
imposed under subsection (1) of this section shall add the amount 
of the tax to the sales price and shall collect, insofar as is 
practicable, the amount of the tax due by him from the person 
receiving the services or product at the time of payment therefor.

(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\%) thereof which shall be retained by the State Tax Commission to defray the costs of collection, shall be paid to the governing authorities on or before the 15th day of the month following the month in which they are collected.

(6) The proceeds of such tax shall not be considered by the City of Philadelphia as General Fund revenues but shall be dedicated to and expended solely for the purposes specified in this section.

(7) Such tax may be discontinued by the adoption of a resolution to such effect by the Mayor and Board of Aldermen of the City of Philadelphia. Such resolution shall be effective on the last day of a month and a certified copy of such resolution shall be furnished to the Chairman of the State Tax Commission.

Section 4. Before the tax authorized by this act may be imposed, the governing authorities shall adopt a resolution declaring their intention to levy the tax, setting forth the amount of such tax and establishing the date on which the tax initially shall be levied and collected. Notice of the proposed tax shall be published once each week for at least three (3) consecutive weeks in a newspaper having a general circulation in the City of Philadelphia. The first publication of the notice shall be made not less than twenty-one (21) days before the date fixed in the resolution on which the tax initially is to be levied and collected, and the last publication of the notice shall be made not more than seven (7) days before 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 City of Philadelphia file a written petition against the levy of such tax, then the tax shall not be levied unless authorized by a majority of the qualified electors of the City of Philadelphia,
Section 5. (1) The council shall annually adopt a budget of receipts and expenditures. The first budget of receipts and expenditures shall be prepared and adopted by the council within thirty (30) days after the election of its first chairman and, upon approval by the Mayor and Board of Aldermen of the City of Philadelphia, such budget shall constitute the budget for the remainder of the current fiscal year. Thereafter, the budget shall be on the same fiscal year basis as the budget of the city.

The annual proposed budget of the council shall be submitted to the Mayor and Board of Aldermen of the City of Philadelphia for review and, upon approval by the mayor and board of aldermen, such budget shall constitute the budget of the council for that fiscal year.

(2) The council may borrow money to pay its operating obligations that cannot be paid at maturity out of current revenue from the tax authorized in this act, but the amount so borrowed shall in no case exceed the estimated income of the council as shown by the budget adopted prior to that time, and the tax income of the council, as shown by the budget, shall be dedicated and set aside to the payment of the indebtedness.

(3) The books of the council shall be audited annually by an independent certified public accountant who shall make a written report of his audit to the council and submit a copy of such report to the governing authorities of the City of Philadelphia and the State Department of Audit. Such audit shall be made and completed as soon as practicable after the close of the fiscal year and copies of the report of the audit shall be filed with the city and State Department of Audit within fifteen (15) days after receipt thereof by the council.
SECTION 2. This act shall take effect and be in force from and after its passage.