

By: Representatives Dedeaux, Compretta

To: Local and Private  
Legislation

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1474

1 AN ACT TO AMEND CHAPTER 1019, LOCAL AND PRIVATE LAWS OF 1996,  
2 AS LAST AMENDED BY CHAPTER 977, LOCAL AND PRIVATE LAWS OF 2001, TO  
3 EXTEND THE REPEAL DATE ON THE PROVISIONS OF LAW THAT CREATE THE  
4 HANCOCK COUNTY TOURISM DEVELOPMENT BUREAU AND PRESCRIBE ITS POWERS  
5 AND DUTIES; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Chapter 1019, Local and Private Laws of 1996, as  
8 amended by Chapter 980, Local and Private Laws of 1998, as amended  
9 by Chapter 956, Local and Private Laws of 2000, as amended by  
10 Chapter 977, Local and Private Laws of 2001, is amended as  
11 follows:

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

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

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

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

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

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



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

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

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

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

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



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

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



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

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

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

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

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

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



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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

209 Section 5. This act shall stand repealed on July 1, 2007.

210 **SECTION 2.** This act shall take effect and be in force from  
211 and after July 1, 2003.

