

By: Senator(s) Harden, Frazier

To: Local and Private;  
Finance

SENATE BILL NO. 3021

1 AN ACT TO AMEND CHAPTER 909, LOCAL AND PRIVATE LAWS OF 1999,  
2 WHICH CREATES THE JACKSON CONVENTION AND VISITORS BUREAU, TO  
3 INCREASE THE TAX IMPOSED ON THE PROCEEDS OF SALES OF RESTAURANTS,  
4 HOTELS AND MOTELS; TO REVISE THE PURPOSES FOR WHICH THE PROCEEDS  
5 OF THE TAX MAY BE USED; TO PROVIDE FOR AN ELECTION ON THE QUESTION  
6 OF IMPOSING THE TAX INCREASE; TO EXTEND THE REPEALER ON THE  
7 PROVISIONS OF LAW THAT CREATE THE JACKSON CONVENTION AND VISITORS  
8 BUREAU AND PRESCRIBE ITS POWERS AND DUTIES; AND FOR RELATED  
9 PURPOSES.

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

11 **SECTION 1.** Chapter 909, Local and Private Laws of 1999, is  
12 amended as follows:

13 Section 1. As used in this act, the following terms shall  
14 have the meanings ascribed to them in this section unless  
15 otherwise clearly indicated by the context in which they are used:

16 (a) "Bureau" means the Jackson Convention and Visitors  
17 Bureau.

18 (b) "Capital City Convention Center" means a convention  
19 center located in the City of Jackson, Mississippi.

20 (c) "Council" means the City Council of the City of  
21 Jackson, Mississippi.

22 (d) "Hotel" or "motel" means and includes a place of  
23 lodging that at any one time will accommodate transient guests on  
24 a daily or weekly basis and that is known to the trade as such,  
25 and which is located within the city limits of Jackson,  
26 Mississippi. Such terms shall not include a place of lodging with  
27 ten (10) or less rental units.

28 (e) "Mayor" means the Mayor of the City of Jackson,  
29 Mississippi.



30           (f) "Restaurant" means and includes all places where  
31 prepared food is sold and whose annual gross proceeds of sales or  
32 gross income for the preceding calendar year equals or exceeds One  
33 Hundred Thousand Dollars (\$100,000.00), and which are located  
34 within the city limits of Jackson, Mississippi. For the purpose  
35 of calculating gross proceeds of sales or gross income, the sales  
36 or income of all establishments owned, operated or controlled by  
37 the same person, persons or corporation shall be aggregated.

38           Section 2. There is hereby created the Jackson Convention  
39 and Visitors Bureau to be constituted and appointed as provided in  
40 Section 3 of this act.

41           Section 3. (1) The Jackson Convention and Visitors Bureau  
42 shall consist of nine (9) members, who shall be appointed, qualify  
43 and take office within thirty (30) days of the enactment of this  
44 act, and the appointments to the bureau and the initial terms of  
45 the appointments shall be as follows:

46           (a) Two (2) hotel/motel members representing hotel or  
47 motel properties located within the city limits of Jackson,  
48 Mississippi, appointed by the Mayor with confirmation by the  
49 Council for terms of two (2) and four (4) years, respectively.  
50 These members and their successors shall be appointed by the Mayor  
51 with confirmation by the Council after being selected from a panel  
52 of two (2) names for each membership position submitted by the  
53 Central Mississippi Chapter of the Mississippi Hotel and Lodging  
54 Association.

55           (b) Two (2) restaurant members appointed by the Mayor  
56 with confirmation by the Council for terms of two (2) and four (4)  
57 years, respectively. These members and their successors shall be  
58 appointed by the Mayor with confirmation by the Council after  
59 being selected from a panel of two (2) names for each membership  
60 position submitted by the Jackson Chapter of the Mississippi  
61 Restaurant Association.



62 (c) One (1) member representing the business community  
63 in the City of Jackson appointed by the Mayor with confirmation by  
64 the Council for a term of two (2) years. This member and his  
65 successors shall be appointed by the Mayor with confirmation by  
66 the Council after being selected from a panel of two (2) names  
67 submitted by the Metro Jackson Chamber of Commerce. The names  
68 submitted by the Metro Jackson Chamber of Commerce shall be those  
69 of persons who represent businesses located within the city limits  
70 of Jackson, Mississippi.

71 (d) One (1) member representing the arts community in  
72 the City of Jackson appointed by the Mayor with confirmation by  
73 the Council for a term of two (2) years.

74 (e) One (1) member representing the education community  
75 in the City of Jackson appointed by the Mayor with confirmation by  
76 the Council for a term of four (4) years.

77 (f) One (1) member representing the attractions  
78 industry in the City of Jackson appointed by the Mayor with  
79 confirmation by the Council for a term of two (2) years.

80 (g) One (1) at-large member appointed by the Mayor with  
81 confirmation by the Council for a term of four (4) years.

82 (2) (a) All succeeding appointments shall be made for a  
83 term of four (4) years from the date of expiration of the initial  
84 appointment. Any vacancy which may occur shall be filled by the  
85 mayor within ninety (90) days after such vacancy occurs in the  
86 same manner as the original appointment and shall be made for the  
87 unexpired term. Each member of the bureau shall serve until his  
88 successor is appointed and qualified.

89 (b) No member of the bureau shall be an employee of the  
90 City of Jackson or Hinds County. No member of the bureau shall be  
91 an elected official.

92 (3) Any member may be disqualified and removed from office  
93 for any one (1) of the following reasons:

94 (a) Conviction of a felony; or



95 (b) Failure to attend three (3) consecutive meetings  
96 without just cause; or

97 (c) Illegal use of a bureau motor vehicle as provided  
98 in Section 12 of this act.

99 If a member of the bureau is removed for one of the above  
100 reasons, the vacancy shall be filled in the manner prescribed in  
101 this section.

102 Section 4. Before entering upon the duties of the office,  
103 each appointed member of the bureau shall enter into and give bond  
104 to be approved by the Secretary of State of Mississippi in the sum  
105 of Twenty-five Thousand Dollars (\$25,000.00) conditioned upon the  
106 faithful performance of his duties. Such bond shall be payable to  
107 the State of Mississippi and, in the event of a breach thereof,  
108 suit may be brought by the State of Mississippi for the benefit of  
109 the bureau.

110 Section 5. When the members of the bureau shall have been  
111 appointed and qualified as set forth herein, they shall establish  
112 quarters and conduct a meeting after giving not less than ten (10)  
113 days' notice of the time and place of such meeting by registered  
114 mail, postage prepaid, directed to each appointed member of the  
115 bureau at his regular address given the Secretary of State at the  
116 time of his qualification and posting bond. At such meeting a  
117 quorum shall consist of a majority of the members of the bureau  
118 and a majority of those members attending shall elect a president  
119 and secretary, both of whom shall be members of the bureau, and  
120 adopt such rules and regulations as may govern the time and place  
121 for holding subsequent meetings, regular and special, and other  
122 rules and regulations not inconsistent with the provisions of this  
123 act.

124 The bureau is further authorized to contract for the  
125 employment of personnel, supplies, furnishings and other  
126 facilities necessary to administer the affairs and duties of the



127 bureau and to pay for same out of the revenue provided by this  
128 act.

129 Section 6. The bureau shall have jurisdiction and authority  
130 over all matters relating to the establishment, promotion and  
131 development of tourism and conventions and related matters within  
132 the City of Jackson, Mississippi.

133 The bureau is authorized to contract for the furnishing,  
134 equipping and operation of any and all facilities necessary or  
135 useful in the promotion of tourism and conventions, to receive and  
136 expend, subject to the provisions of this act, revenues from any  
137 source.

138 Section 7. (1) For the purpose of providing funds for the  
139 promotion of tourism and conventions, there is hereby levied,  
140 assessed and shall be collected from every person engaging in or  
141 doing business in the City of Jackson, Mississippi, as specified  
142 herein, a tax which may be cited as a "tourist and convention  
143 tax," which shall be in addition to all other taxes now imposed,  
144 as hereinafter provided.

145 (2) Such tax shall be one percent (1%) of the gross proceeds  
146 of sales of restaurants, hotels and motels, including, but not  
147 limited to, sales of beer and alcoholic beverages sold to be  
148 consumed on the premises. However, subject to the provisions of  
149 Section 8 of this act, such tax may be increased to a rate not to  
150 exceed three percent (3%) of such gross proceeds of sales of  
151 restaurants, hotels and motels.

152 (3) Persons liable for the tax imposed herein shall add the  
153 amount of tax to the sales price or gross proceeds of sales, and  
154 in addition thereto shall collect, insofar as practicable, the  
155 amount of the tax due by him from the person receiving the  
156 services or goods at the time of payment therefor.

157 (4) Such tax shall be collected by and paid to the State Tax  
158 Commission on a form prescribed by the State Tax Commission, in  
159 the same manner that state sales taxes are computed, collected and



160 paid; and the full enforcement provisions and all other provisions  
161 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as  
162 necessary to the implementation and administration of this act.

163 (5) The proceeds of such tax, less three percent (3%)  
164 thereof which shall be retained by the State Tax Commission to  
165 defray the cost of collection, shall be paid to the city on or  
166 before the fifteenth day of the month following the month in which  
167 collected by the State Tax Commission. The city, in turn, shall  
168 remit the funds to the bureau not later than ten (10) days after  
169 receiving the funds from the State Tax Commission.

170 (6) (a) Except as otherwise provided in paragraph (b) of  
171 this subsection, the proceeds of the tax shall not be considered  
172 by the city as general fund revenues and shall be dedicated solely  
173 for the purpose of carrying out programs and activities which are  
174 designated by the Jackson Convention and Visitors Bureau and which  
175 are designed to attract conventions and tourists into Jackson,  
176 Mississippi.

177 (b) If the tax increase authorized in Senate Bill No.  
178 3021, 2003 Regular Session, is approved at an election held under  
179 the provisions of Section 8(2) of this act, then the proceeds of  
180 the tax shall be used in the following manner:

181 (i) One third (1/3) of the proceeds of the tax  
182 shall be dedicated and used solely for the purpose of carrying out  
183 programs and activities which are designated by the bureau and  
184 which are designed to attract conventions and tourists into the  
185 City of Jackson, Mississippi;

186 (ii) One third (1/3) of the proceeds of the tax  
187 shall be dedicated and used as set forth in subparagraph (i) of  
188 this paragraph (b), and additionally, for the purpose of paying  
189 the cost of administration, operation, repair, maintenance and  
190 promotion of the Capital City Convention Center; and

191 (iii) One third (1/3) of the proceeds of the tax  
192 shall be separated from all other funds of the city and shall be



193 dedicated and used solely by the city for the purpose of paying a  
194 portion of the construction cost or long-term debt incurred by the  
195 city to provide the funds necessary to defray the costs of  
196 acquiring land, if necessary, and designing, constructing and  
197 equipping the Capital City Convention Center.

198 (7) As a condition of the receipt of any funds provided by  
199 the bureau for the support of any event, the person or  
200 organization receiving such funds shall provide the bureau with a  
201 written accounting of all expenditures of such funds. Such  
202 accounting shall be made available to the public under the  
203 provisions of the Mississippi Public Records Act of 1983.

204 Section 8. (1) (a) Except as otherwise provided in  
205 subsection (2) of this section, before the taxes authorized by  
206 this act shall be imposed, the governing authorities of the City  
207 of Jackson shall adopt a resolution declaring its intention to  
208 levy the tax, setting forth the amount of such tax and  
209 establishing the date on which this tax initially shall be levied  
210 and collected. This date shall be not less than the first day of  
211 the second month from the date of adoption of the resolution.

212 (b) The resolution shall be published in a local  
213 newspaper at least twice during the period from the adoption of  
214 the resolution to the effective date of the taxation prescribed in  
215 this act, with the last publication being made no later than ten  
216 (10) days prior to the effective date of such taxation. A  
217 certified copy of the resolution shall be furnished to the State  
218 Tax Commission at least thirty (30) days prior to the date on  
219 which the tax shall be initially levied and collected.

220 (2) Before the tax rate in effect on the effective date of  
221 Senate Bill No.3021, 2003 Regular Session, may be increased, the  
222 governing authorities of the City of Jackson shall adopt a  
223 resolution declaring their intention to increase the tax, setting  
224 forth the amount of the tax increase and the date on which the tax  
225 increase initially shall be levied and collected and calling for



226 an election to be held on the question. The date of the election  
227 shall be the first Tuesday after the first Monday in November  
228 2003. Notice of the election shall be published once each week  
229 for at least three (3) consecutive weeks in a newspaper published  
230 or having a general circulation in the City of Jackson, with the  
231 first publication of the notice to be made not less than  
232 twenty-one (21) days before the election and the last publication  
233 to be made not more than seven (7) days before the election. At  
234 the election, all qualified electors of the City of Jackson may  
235 vote, and the ballots used in such election shall have printed  
236 thereon a brief statement of the amount and purposes of the  
237 proposed tax increase and the words "FOR THE TAX INCREASE" and, on  
238 a separate line, "AGAINST THE TAX INCREASE", and the voters shall  
239 vote by placing a cross (x) or a check (√) opposite their choice  
240 on the proposition. When the results of any such election have  
241 been canvassed and certified, the governing authorities may  
242 increase the tax beginning on the date set in the resolution, if  
243 at least three-fifths (3/5) of the qualified electors who vote in  
244 the election vote in favor of the tax increase. At least thirty  
245 (30) days before the effective date of the tax increase approved  
246 as provided in this subsection (2), the governing authorities  
247 shall furnish to the State Tax Commission a certified copy of the  
248 resolution evidencing the tax increase.

249 (3) If the tax increase authorized in Senate Bill No.3021,  
250 2003 Regular Session, is rejected by the qualified electors of the  
251 city pursuant to an election held under the provisions of  
252 subsection (2) of this section, the currently existing tourism  
253 tax, as authorized under Chapter 909, Local and Private Laws of  
254 1999, shall continue in full force and effect.

255 Section 9. Before the expenditure of funds herein  
256 prescribed, a budget reflecting the anticipated receipts and  
257 expenditures for such purposes as promotion, advertising and  
258 operation shall be approved by the bureau. The first budget of





259 receipts and expenditures shall cover the period beginning with  
260 the effective date of the tax and ending with the end of the  
261 city's fiscal year, and thereafter the budget shall be on the same  
262 fiscal basis as the budget of the City of Jackson.

263       Section 10. Accounting for receipts and expenditures of the  
264 funds herein described shall be the responsibility of the bureau  
265 and shall be made separately from the accounting of receipts and  
266 expenditures of the general fund and any other funds of the  
267 municipality to which it is originally paid. The records  
268 reflecting the receipts and expenditures of the funds prescribed  
269 herein shall be audited annually by an independent certified  
270 public accountant, and such accountant shall make a written report  
271 of his audit to the City Clerk of Jackson and to the bureau. The  
272 complete audit shall be made available by the bureau to any person  
273 who requests a copy, under the provisions of Sections 25-61-1  
274 through 25-61-17, Mississippi Code of 1972, also known as the  
275 "Mississippi Public Records Act of 1983." The audit shall be made  
276 and completed as soon as practicable after the close of the fiscal  
277 year, and the expenses of such audit may be paid from the funds  
278 derived pursuant to Section 7 of this act. The State Auditor of  
279 Public Accounts shall have the authority to conduct audits of the  
280 bureau.

281       Section 11. The bureau shall not contract with any person  
282 who is related to an employee of the bureau within the third  
283 degree or who is the spouse of an employee of the bureau, nor  
284 shall the bureau contract with a business entity of which an  
285 employee of the bureau is an officer, director, owner, partner or  
286 employee, or is a holder of more than ten percent (10%) of the  
287 fair market value, or from which an employee of the bureau or his  
288 relative within the third degree derives more than One Thousand  
289 Dollars (\$1,000.00) in annual income, or over which an employee of  
290 the bureau or his relative within the third degree exercises  
291 control.



292           Section 12. No motor vehicle owned or leased by the bureau  
293 shall be operated by any member or employee of the bureau except  
294 in the performance of his official duties directly related to the  
295 business of the bureau. Any violation of this prohibition may be  
296 punished by removal from office or employment.

297           Section 13. The bureau shall be subject to Sections 25-61-1  
298 through 25-61-17, Mississippi Code of 1972, also known as the  
299 "Mississippi Public Records Act of 1983."

300           Section 14. This act shall take effect and be in force from  
301 and after its passage and shall stand repealed from and after July  
302 1, 2028.

303           **SECTION 2.** The governing authorities of the City of Jackson  
304 shall submit this act, immediately upon approval by the Governor,  
305 or upon approval by the Legislature subsequent to a veto, to the  
306 Attorney General of the United States or to the United States  
307 District Court for the District of Columbia in accordance with the  
308 provisions of the Voting Rights Act of 1965, as amended and  
309 extended.

310           **SECTION 3.** This act shall take effect and be in force from  
311 and after the date it is effectuated under Section 5 of the Voting  
312 Rights Act of 1965, as amended and extended.

