

By: Representatives Perkins, Howell,
Whittington

To: Local and Private
Legislation; Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1831

1 AN ACT TO AMEND CHAPTER 813, LOCAL AND PRIVATE LAWS OF 1989,
2 AS LAST AMENDED BY CHAPTER 965, LOCAL AND PRIVATE LAWS OF 1999, TO
3 REVISE THE MEMBERSHIP OF THE GREENWOOD TOURISM COMMISSION; TO
4 EXTEND THE REPEAL DATE ON THE GREENWOOD TOURISM COMMISSION; AND
5 FOR RELATED PURPOSES.

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

7 **SECTION 1.** Chapter 813, Local and Private Laws of 1989, as
8 amended by Chapter 947, Local and Private Laws of 1994, as amended
9 by Chapter 965, Local and Private Laws of 1999, is amended as
10 follows:

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

14 (a) "Bar" means any bar, tavern or lounge where
15 alcoholic beverages are sold for consumption on the premises;

16 (b) "Commission" means the Greenwood Tourism
17 Commission;

18 (c) "City" means the City of Greenwood, Mississippi;

19 (d) "Governing authorities" means the Mayor and City
20 Council of the City of Greenwood;

21 (e) "Hotel" or "motel" means any establishment engaged
22 in the business of furnishing or providing rooms intended or
23 designed for lodging or sleeping purposes for transient guests,
24 which establishment consists of ten (10) or more guest rooms and
25 does not encompass any hospital, convalescent or nursing home or
26 sanitarium, or any hotel-like facility operated by or in
27 connection with a hospital or medical clinic providing rooms
28 exclusively for patients and their families;

29 (f) "Prepared food" means food prepared on the premises
30 of a restaurant;

31 (g) "Restaurant" means any place, including hotel and
32 motel dining rooms, cafeterias, cafes and lunch stands, where
33 prepared food and drink are sold for consumption either upon or
34 off the premises.

35 Section 2. There is hereby created the Greenwood Tourism
36 Commission which shall be domiciled in Greenwood, Mississippi.
37 The commission shall function in an advisory capacity as a part of
38 the executive branch of the municipal government of the City of
39 Greenwood and shall study and advise the executive branch in the
40 areas of promoting conventions and tourism. The commission shall
41 also be empowered to carry out such other tasks as the mayor, by
42 executive order, may assign to it from time to time. The city
43 attorney shall be the attorney for the commission.

44 Section 3. (1) The commission shall consist of the
45 following eleven (11) members:

46 (a) One (1) member from each of the seven (7) wards in
47 the city nominated by the mayor and subject to the advice and
48 consent of the city council;

49 (b) A member of the Executive Committee of the
50 Greenwood-Leflore County Chamber of Commerce selected by the
51 executive committee, who shall serve as an ex officio, nonvoting
52 advisory member;

53 (c) A member of the board of Cottonlandia Education
54 Foundation, to be selected by that board, who shall serve as an ex
55 officio, nonvoting advisory member;

56 (d) The Chairman or a representative of the
57 Greenwood/Leflore Industrial Board as appointed by its chairman;
58 and

59 (e) The Director of the Leflore County Civic Center.

60 * * *

61 (2) The seven (7) appointed members of the commission who
62 represent the seven (7) city wards * * * shall each serve a
63 one-year term of office beginning and ending on such dates as the
64 city council establishes. The members from the Chamber of
65 Commerce, Industrial Board, Civic Center Board and Cottonlandia
66 Foundation shall serve so long as they hold their respective
67 positions with the organization which they represent.

68 Section 4. The commission shall have jurisdiction and
69 authority over all matters relating to establishing, promoting and
70 developing conventions and tourism in the city and shall be
71 authorized:

72 (a) To sue and be sued in its own name;

73 (b) To own, rent or lease real or personal property;

74 (c) To contract for the furnishing, equipping and
75 operation of facilities necessary or useful in promoting tourism
76 and conventions;

77 (d) To receive and expend, subject to the provisions of
78 this act, revenues from any source;

79 (e) To sell, convey or otherwise dispose of all or any
80 part of its property and assets in accordance with the general
81 laws of the State of Mississippi providing for the sale,
82 conveyance and disposal of property by municipalities;

83 (f) To appoint and employ individuals and to contract
84 with and enter agreements with agencies to act for and on its
85 behalf in performing the commission's duties, powers and
86 responsibilities; and

87 (g) To adopt and promulgate such rules and regulations
88 as may be necessary or advantageous to carry out the powers and
89 duties of the commission.

90 Section 5. (1) For the purpose of providing operating funds
91 for the commission to promote tourism and conventions, the
92 governing authorities are hereby authorized, in their discretion,
93 to levy and assess upon and collect from every person, firm and

94 corporation operating a hotel or motel in the city, a tax in
95 addition to all other taxes and assessments imposed by the
96 governing authorities in an amount not to exceed one percent (1%)
97 of the gross proceeds from room rentals of such hotels and motels
98 in the city, excluding charges for telephone, laundry and similar
99 service charges. The tax shall not be levied upon or collected
100 from gross proceeds of nontaxable rooms or room rentals for day
101 meetings that do not serve as overnight sleeping accommodations.

102 (2) The governing authorities also are hereby authorized to
103 impose upon persons doing business within the city other than the
104 tax imposed on hotel and motel rooms under subsection (1) of this
105 section, a tax at a rate of not to exceed one percent (1%) on the
106 gross receipts of restaurants and bars from retail sales of
107 prepared food, beer and/or alcoholic beverages; however, the tax
108 shall not apply to restaurants not selling alcoholic beverages
109 under an on-premises permit issued by the Alcoholic Beverage
110 Control Commission and whose gross proceeds of sales or gross
111 income is less than One Hundred Thousand Dollars (\$100,000.00) per
112 calendar year based upon sales or income for the preceding
113 calendar year. For the purposes of calculating gross proceeds of
114 sales or gross income, the sales or income of all establishments
115 owned, operated or controlled by the same person, persons or
116 corporations shall be aggregated.

117 (3) Before the taxes authorized by this act may be imposed,
118 the governing authorities shall adopt a resolution declaring its
119 intention to levy the taxes and establishing the amount of the tax
120 levy and the date on which the taxes initially shall be levied and
121 collected. The date shall be the first day of a month but not
122 less than forty-five (45) days from the date of adoption of the
123 resolution. Notice of the proposed tax levy shall be published
124 once each week for at least three (3) consecutive weeks in a
125 newspaper having a general circulation in such city. The first
126 publication of such notice shall be made not less than twenty-one

127 (21) days prior to the date fixed in the resolution on which the
128 governing authorities propose to levy such taxes, and the last
129 publication shall be made not more than seven (7) days prior to
130 such date. If, within the time of giving notice, twenty percent
131 (20%) or fifteen hundred (1500), whichever is less, of the
132 qualified electors of the city file a written petition against the
133 levy of such taxes, then such taxes shall not be levied unless
134 authorized by a majority of the qualified electors of such city
135 voting at an election to be called and held for that purpose.
136 Prior to the effective date of the tax levy approved as herein
137 provided, the governing authorities shall furnish to the Chairman
138 of the State Tax Commission a certified copy of the resolution
139 evidencing such tax levy.

140 (4) Persons liable for the taxes imposed under this section
141 shall add the amount of tax to the sales price, and in addition
142 thereto shall collect, insofar as practicable, the amount of tax
143 due by them from the person receiving the services or goods at the
144 time of payment therefor.

145 (5) All such taxes shall be collected by and paid to the
146 State Tax Commission on a form prescribed by the State Tax
147 Commission, in the same manner that state sales taxes are
148 computed, collected and paid; and the full enforcement provisions
149 and all other provisions of Chapter 65, Title 27, Mississippi Code
150 of 1972, shall apply as necessary to the implementation and
151 administration of this act.

152 (6) The proceeds of such taxes less three percent (3%) to be
153 retained by the State Tax Commission to defray the costs of
154 collection shall be paid to the Greenwood Tourism Commission on or
155 before the fifteenth day of the month following the month in which
156 collected. The proceeds of the taxes shall be dedicated solely
157 for the purpose of carrying out programs and activities which are
158 designated by the Greenwood Tourism Commission and which are
159 designed to attract conventions and tourists in the city. The

160 proceeds of the taxes shall not be considered by the governing
161 authorities as general fund revenues but shall be paid directly to
162 the Greenwood Tourism Commission.

163 (7) Before the expenditure of funds herein prescribed, a
164 budget reflecting the anticipated receipts and expenditures shall
165 be approved by the governing authorities. The first budget of
166 receipts and expenditures shall cover the period beginning with
167 the effective date of the taxes and ending with the end of the
168 city's fiscal year, and, thereafter, the budget shall be on the
169 same fiscal basis as the budget of the city.

170 (8) The books of the commission shall be audited annually by
171 an independent certified public accountant, and the accountant
172 shall make a written report of his audit to the commission which
173 shall thereupon submit a copy of the report to the governing
174 authorities. The audit shall be made and completed as soon as
175 practicable after the close of the city's fiscal year, and copies
176 of the report of the audit shall be filed with the city clerk's
177 office within fifteen (15) days after receipt thereof by the
178 commission.

179 Section 6. This act shall be repealed from and after
180 September 30, 2009.

181 **SECTION 2.** This act shall take effect and be in force from
182 and after its passage.