

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.