

By: Senator(s) Harden, Frazier, White,
Michel

To: Local and Private

SENATE BILL NO. 3168

1 AN ACT TO AMEND CHAPTER 909, LOCAL AND PRIVATE LAWS OF 1999,
2 TO REMOVE THE JULY 1, 2004, REPEAL DATE ON THE PROVISIONS OF LAW
3 WHICH CREATE THE JACKSON CONVENTION AND VISITORS BUREAU AND IMPOSE
4 A TAX ON THE GROSS PROCEEDS OF SALES OF RESTAURANTS, HOTELS AND
5 MOTELS FOR THE PURPOSE OF PROVIDING FUNDS FOR THE BUREAU; AND FOR
6 RELATED PURPOSES.

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

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

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

13 (a) "Bureau" means the Jackson Convention and Visitors
14 Bureau.

15 (b) "Council" means the City Council of the City of
16 Jackson, Mississippi.

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

23 (d) "Mayor" means the Mayor of the City of Jackson,
24 Mississippi.

25 (e) "Restaurant" means and includes all places where
26 prepared food is sold and whose annual gross proceeds of sales or
27 gross income for the preceding calendar year equals or exceeds One
28 Hundred Thousand Dollars (\$100,000.00), and which are located
29 within the city limits of Jackson, Mississippi. For the purpose

30 of calculating gross proceeds of sales or gross income, the sales
31 or income of all establishments owned, operated or controlled by
32 the same person, persons or corporation shall be aggregated.

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

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

41 (a) Two (2) hotel/motel members representing hotel or
42 motel properties located within the city limits of Jackson,
43 Mississippi appointed by the mayor with confirmation by the
44 council for terms of two (2) and four (4) years, respectively.
45 These members and their successors shall be appointed by the mayor
46 with confirmation by the council after being selected from a panel
47 of two (2) names for each membership position submitted by the
48 Jackson Chapter of the Mississippi Restaurant Association.

49 (b) Two (2) restaurant members appointed by the mayor
50 with confirmation by the council for terms of two (2) and four (4)
51 years, respectively. These members and their successors shall be
52 appointed by the mayor with confirmation by the council after
53 being selected from a panel of two (2) names for each membership
54 position submitted by the Jackson Chapter of the Mississippi
55 Restaurant Association.

56 (c) One (1) member representing the business community
57 in the City of Jackson appointed by the mayor with confirmation by
58 the council for a term of two (2) years. This member and his
59 successors shall be appointed by the mayor with confirmation by
60 the council after being selected from a panel of two (2) names
61 submitted by the Metro Jackson Chamber of Commerce. The names
62 submitted by the Metro Jackson Chamber of Commerce shall be those

63 of persons who represent businesses located within the city limits
64 of Jackson, Mississippi.

65 (d) One (1) member representing the arts community in
66 the City of Jackson appointed by the mayor with confirmation by
67 the council for a term of two (2) years.

68 (e) One (1) member representing the education community
69 in the City of Jackson appointed by the mayor with confirmation by
70 the council for a term of four (4) years.

71 (f) One (1) member representing the attractions
72 industry in the City of Jackson appointed by the mayor with
73 confirmation by the council for a term of two (2) years.

74 (g) One (1) at-large member appointed by the mayor with
75 confirmation by the council for a term of four (4) years.

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

83 (b) No member of the bureau shall be an employee of the
84 City of Jackson or Hinds County. No member of the bureau shall be
85 an elected official.

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

88 (a) Conviction of a felony; or

89 (b) Failure to attend three (3) consecutive meetings
90 without just cause; or

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

93 If a member of the bureau is removed for one of the above
94 reasons, the vacancy shall be filled in the manner prescribed in
95 this section.

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

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

118 The bureau is further authorized to contract for the
119 employment of personnel, supplies, furnishings and other
120 facilities necessary to administer the affairs and duties of the
121 bureau and to pay for same out of the revenue provided by this
122 act.

123 Section 6. The bureau shall have jurisdiction and authority
124 over all matters relating to the establishment, promotion and
125 development of tourism and conventions and related matters within
126 the City of Jackson, Mississippi.

127 The bureau is authorized to contract for the furnishing,
128 equipping and operation of any and all facilities necessary or

129 useful in the promotion of tourism and conventions, to receive and
130 expend, subject to the provisions of this act, revenues from any
131 source.

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

139 (2) Such tax shall be one percent (1%) of the gross proceeds
140 of sales of restaurants, hotels and motels, including, but not
141 limited to, sales of beer and alcoholic beverages sold to be
142 consumed on the premises.

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

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

154 (5) The proceeds of such tax, less three percent (3%)
155 thereof which shall be retained by the State Tax Commission to
156 defray the cost of collection, shall be paid to the city on or
157 before the fifteenth day of the month following the month in which
158 collected by the State Tax Commission. The city, in turn, shall
159 remit the funds to the bureau not later than ten (10) days after
160 receiving the funds from the State Tax Commission.

161 (6) The proceeds of the tax shall not be considered by the
162 city as general fund revenues and shall be dedicated solely for
163 the purpose of carrying out programs and activities which are
164 designated by the Jackson Convention and Visitors Bureau and which
165 are designed to attract conventions and tourists into Jackson,
166 Mississippi.

167 (7) As a condition of the receipt of any funds provided by
168 the bureau for the support of any event, the person or
169 organization receiving such funds shall provide the bureau with a
170 written accounting of all expenditures of such funds. Such
171 accounting shall be made available to the public under the
172 provisions of the Mississippi Public Records Act of 1983.

173 Section 8. Before the taxes authorized by this act shall be
174 imposed, the governing authorities of the City of Jackson shall
175 adopt a resolution declaring its intention to levy the tax,
176 setting forth the amount of such tax and establishing the date on
177 which this tax initially shall be levied and collected. This date
178 shall be not less than the first day of the second month from the
179 date of adoption of the resolution.

180 The resolution shall be published in a local newspaper at
181 least twice during the period from the adoption of the resolution
182 to the effective date of the taxation prescribed in this act, with
183 the last publication being made no later than ten (10) days prior
184 to the effective date of such taxation. A certified copy of the
185 resolution shall be furnished to the State Tax Commission at least
186 thirty (30) days prior to the date on which the tax shall be
187 initially levied and collected.

188 Section 9. Before the expenditure of funds herein
189 prescribed, a budget reflecting the anticipated receipts and
190 expenditures for such purposes as promotion, advertising and
191 operation, shall be approved by the bureau. The first budget of
192 receipts and expenditures shall cover the period beginning with
193 the effective date of the tax and ending with the end of the

194 city's fiscal year, and thereafter the budget shall be on the same
195 fiscal basis as the budget of the City of Jackson.

196 Section 10. Accounting for receipts and expenditures of the
197 funds herein described shall be the responsibility of the bureau
198 and shall be made separately from the accounting of receipts and
199 expenditures of the general fund and any other funds of the
200 municipality to which it is originally paid. The records
201 reflecting the receipts and expenditures of the funds prescribed
202 herein shall be audited annually by an independent certified
203 public accountant, and such accountant shall make a written report
204 of his audit to the City Clerk of Jackson and to the bureau. The
205 complete audit shall be made available by the bureau to any person
206 who requests a copy, under the provisions of Sections 25-61-1
207 through 25-61-17, Mississippi Code of 1972, also known as the
208 "Mississippi Public Records Act of 1983." The audit shall be made
209 and completed as soon as practicable after the close of the fiscal
210 year, and the expenses of such audit may be paid from the funds
211 derived pursuant to Section 7 of this act. The State Auditor of
212 Public Accounts shall have the authority to conduct audits of the
213 bureau.

214 Section 11. The bureau shall not contract with any person
215 who is related to an employee of the bureau within the third
216 degree or who is the spouse of an employee of the bureau, nor
217 shall the bureau contract with a business entity of which an
218 employee of the bureau is an officer, director, owner, partner or
219 employee, or is a holder of more than ten percent (10%) of the
220 fair market value, or from which an employee of the bureau or his
221 relative within the third degree derives more than One Thousand
222 Dollars (\$1,000.00) in annual income, or over which an employee of
223 the bureau or his relative within the third degree exercises
224 control.

225 Section 12. No motor vehicle owned or leased by the bureau
226 shall be operated by any member or employee of the bureau except

227 in the performance of his official duties directly related to the
228 business of the bureau. Any violation of this prohibition may be
229 punished by removal from office or employment.

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

233 Section 14. This act shall take effect and be in force from
234 and after its passage * * *.

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