

By: Senator(s) Gollott, Hewes, Lee (47th),
Cuevas, Dawkins

To: Local and Private;
Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 3175

1 AN ACT TO AMEND CHAPTER 58, LAWS OF THE EXTRAORDINARY SESSION
2 OF 1954, AS LAST AMENDED BY CHAPTER 989, LOCAL AND PRIVATE LAWS OF
3 1999, TO AUTHORIZE A PORTION OF THE PROCEEDS OF THE TAX LEVIED ON
4 CERTAIN ROOM RENTALS TO BE UTILIZED TO PAY THE DEBT SERVICE ON
5 CERTAIN ADDITIONAL GENERAL OBLIGATION BONDS OF THE COUNTY ISSUED
6 FOR THE PURPOSE OF RETIRING CERTAIN BONDS ISSUED FOR THE PURPOSE
7 OF DEFRAYING THE COST OF EXPANDING THE MISSISSIPPI COAST COLISEUM
8 AND CONVENTION CENTER AND FOR THE PURPOSE OF DEFRAYING THE COST OF
9 CONSTRUCTING, REPAIRING, EQUIPPING, REMODELING, ENLARGING,
10 EXPANDING OR IMPROVING THE MISSISSIPPI COAST COLISEUM AND
11 CONVENTION CENTER; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** Chapter 58, Laws of the Extraordinary Session of
14 1954, as amended by Chapter 810, Local and Private Laws of 1966,
15 as amended by Chapter 820, Local and Private Laws of 1972, as
16 amended by Chapter 973, Local and Private Laws of 1979, as amended
17 by Chapter 881, Local and Private Laws of 1980, as amended by
18 Chapter 918, Local and Private Laws of 1990, as amended by Chapter
19 882, Local and Private Laws of 1991, as amended by Chapter 937,
20 Local and Private Laws of 1995, as amended by Chapter 989, Local
21 and Private Laws of 1999, is amended as follows:

22 Section 1. The Board of Supervisors of Harrison County,
23 Mississippi, in its discretion, may levy a special ad valorem tax
24 not in excess of one (1) mill upon all the taxable property within
25 said county to provide funds for the Harrison County Tourism
26 Commission for the purpose of advertising, promoting conventions,
27 and bringing into favorable notice the opportunities,
28 possibilities and tourism resources of said county.

29 Section 2. (1) For the purposes of providing funds to
30 promote tourism and conventions in Harrison County, there is
31 hereby levied and assessed against and shall be collected from

32 every person, firm or corporation operating hotels or motels in
33 Harrison County an assessment, in addition to all other taxes now
34 imposed, which shall be equal to three percent (3%) of the gross
35 proceeds from room rental of all such hotels or motels in Harrison
36 County. Persons liable for the tax imposed herein shall add the
37 amount of tax to the room rental and in addition thereto shall
38 collect, insofar as practicable, the amount of the tax due by him
39 from the person receiving the services or goods at the time of
40 payment therefor.

41 (2) For the purposes of this act, the words "hotel" and
42 "motel" shall mean a place of lodging that at any one time will
43 accommodate transient guests on a daily or weekly basis and that
44 are known to the trade as such, including hotels, motels, bed and
45 breakfast inns, time-share condominiums, tourist courts, rooming
46 houses or other places where sleeping accommodations are furnished
47 or offered for pay if more than ten (10) rooms are available for
48 transient guests, excluding nursing homes or institutions for the
49 aged or infirm as defined in Section 43-11-1 and personal care
50 homes. Hotels and motels with ten (10) or less rental units are
51 exempt.

52 (3) Such tax shall be collected by and paid to the State Tax
53 Commission on a form to be prescribed by the State Tax Commission
54 in the same manner that state sales taxes are collected and paid;
55 and the full enforcement provisions and all other provisions of
56 the Mississippi Sales Tax Law shall apply as necessary for the
57 implementation and administration of this act.

58 (4) On or before the fifteenth day of the month following
59 the month in which collected, the proceeds of such tax, less three
60 percent (3%) to be retained by the State Tax Commission to defray
61 the costs of collection, shall be paid by the commission, as
62 follows, for expenditure as authorized in this act:

63 (a) Two-thirds (2/3) of the proceeds shall be paid to
64 the Harrison County Tourism Commission.

65 (b) One-third (1/3) of the proceeds shall be paid to
66 the Board of Supervisors of Harrison County.

67 Section 3. The Harrison County Tourism Commission shall be
68 composed of seven (7) members, appointed as hereinafter provided.
69 The board of supervisors shall appoint two (2) members of the
70 commission who are qualified electors of the City of Biloxi; two
71 (2) members who are qualified electors of the City of Gulfport;
72 one (1) member who is a qualified elector of the City of Pass
73 Christian; one (1) member who is a qualified elector of the City
74 of Long Beach; and one (1) member who is a qualified elector of
75 the County of Harrison outside of the boundaries of the four (4)
76 municipalities in the county. In the selection of commissioners,
77 the board shall make every effort to select individuals who are
78 knowledgeable of, or actively involved in, the tourism industry.
79 The said commission shall be appointed within sixty (60) days of
80 the effective date of this act, in the following manner:

81 (1) Two (2) members for one (1) year.

82 (2) Two (2) members for two (2) years.

83 (3) One (1) member for three (3) years.

84 (4) One (1) member for four (4) years.

85 (5) One (1) member for five (5) years.

86 The board shall draw lots to determine which of the seven (7)
87 members of the commission shall be appointed for the various
88 initial terms of office. Provided, however, that all subsequent
89 appointments shall be made for five-year terms, except that the
90 board shall appoint a member to fill a vacancy for the unexpired
91 term only. Within sixty (60) days after the effective date of
92 House Bill No. 1716, 1990 Regular Session, the board of
93 supervisors shall appoint two (2) additional members to the
94 Tourism Commission. The board of supervisors shall appoint one
95 (1) member who is a qualified elector of the City of d'Iberville
96 and one (1) member who is a qualified elector of the County of
97 Harrison for a term of five (5) years. All subsequent

98 appointments shall be for a term of five (5) years and an
99 appointment to fill a vacancy shall be for the unexpired term
100 only. Before entering on the duties of the office each appointed
101 member of the Tourism Commission shall enter into and give bond to
102 be approved by the Secretary of State of the State of Mississippi
103 in the sum of Fifty Thousand Dollars (\$50,000.00) conditioned on
104 the satisfactory performance of his duties. This bond's premium
105 shall be paid from the Tourism Commission Fund. Such bond shall
106 be payable to Harrison County and in the event of a breach
107 thereof, suit may be brought by the county for the benefit of the
108 Tourism Commission. The commission may authorize the payment of
109 per diem not to exceed the uniform per diem rate provided in
110 Section 25-3-69, Mississippi Code of 1972, to commission members
111 for each day in the discharge of their official duties. Such per
112 diem expenditures shall be included in the annual budget of the
113 commission and shall be subject to approval of the Harrison County
114 Board of Supervisors. The commission shall elect officers and
115 adopt rules and regulations; and shall fix a regular meeting date,
116 but may provide for special meetings. The commission shall keep
117 minutes of its proceedings, as are necessary to carry out its
118 responsibilities under this act. It is the intent of this
119 enactment to supersede the Advisory Commission and those duties
120 performed by the board of supervisors pursuant to Chapter 820,
121 Local and Private Laws of 1972, with the commission herein
122 created, and to provide for the orderly transfer of all duties and
123 powers heretofore exercised by those bodies to the Harrison County
124 Tourism Commission, which shall have the sole authority to budget
125 and contract for expenditures for the fiscal year beginning
126 October 1, 1979, subject to the approval of the board of
127 supervisors as herein provided.

128 Section 4. Before the expenditures of funds allocated to it
129 by this act, the Tourism Commission shall annually adopt a budget
130 that will reflect the anticipated expenditures for promotion,

131 advertising and operation. Such budget shall be subject to the
132 approval of the Harrison County Board of Supervisors and shall
133 comply with all the requirements of the general laws of the State
134 of Mississippi covering the advertisement for bids and the
135 expenditure of funds.

136 Section 5. The Harrison County Tourism Commission
137 established hereunder shall have the authority to promote tourism
138 and in this regard the commission is empowered:

139 (a) To receive and expend revenues from any sources
140 including, but not limited to, private enterprise;

141 (b) To own, lease or contract for the use, purchase or
142 lease of any real or personal property, including, but not limited
143 to, furnishings, fixtures and any equipment useful and necessary
144 in the promotion of tourism and convention business;

145 (c) To sell, convey or otherwise dispose of all or any
146 part of its property and assets in accordance with general laws of
147 the State of Mississippi providing for such disposal;

148 (d) To have and exercise all powers necessary or
149 convenient to effect any and all of the purposes for which the
150 commission is organized, and further, to appoint and employ
151 individuals and agencies acting in its behalf for any and all of
152 the aforementioned powers and responsibilities;

153 (e) To have and exercise all powers necessary and
154 convenient to conduct the business of promoting and managing
155 conventions and to carry out the purposes of the convention staff
156 of the Mississippi Coast Coliseum Commission by agreement between
157 the two (2) commissions.

158 Section 6. The Advisory Commission, created and established
159 under the provisions of Chapter 820, Local and Private Laws of
160 1972, shall be and the same is hereby abolished effective October
161 1, 1979, and the commissioners and all members, agents,
162 representatives and employees of the said Advisory Commission and
163 the Harrison County Board of Supervisors are required and directed

164 to cooperate with the Harrison County Tourism Commission to
165 effectuate an orderly transfer of its duties to that commission in
166 accordance with this act, and to deliver to the Harrison County
167 Tourism Commission all property, funds, money, accounts, records,
168 etc., now in their possession, which were transferred to the board
169 of supervisors pursuant to Chapter 820, Local and Private Laws of
170 1972, such delivery to be made not later than October 1, 1979, and
171 where required, in such cases as real property, if any, the
172 Chairman of the said Advisory Commission and the Secretary thereof
173 or the President of the Harrison County Board of Supervisors are
174 authorized, empowered and directed to make, execute and deliver in
175 favor of the Harrison County Tourism Commission any bill of sale,
176 deed or other document required to transfer title of any property
177 transferred pursuant to Chapter 820, Local and Private Laws of
178 1972, which was held in the name of the County Advertising
179 Commission. Nothing herein shall be construed to waive the rights
180 of compelling such action by a writ of mandamus in accordance with
181 the laws of Mississippi. Provided further, that on October 1,
182 1979, all rights of office of any of the commissioners of the
183 Advisory Commission, its attorneys or agents, be and the same are
184 hereby finally determined and ended, and its former employees
185 shall serve at the pleasure of the Tourism Commission.

186 Section 7. (a) The Board of Supervisors of Harrison County
187 shall deposit the funds allocated to it by Section 2(4)(b) of this
188 act into a special fund in the county treasury.

189 (b) Monies in the special fund shall be expended by the
190 board of supervisors to pay the principal of and interest on up to
191 Ten Million Dollars (\$10,000,000.00) of general obligation bonds
192 issued by the county after May 1, 1995, but prior to the effective
193 date of Senate Bill No. 3175, 2004 Regular Session, to defray the
194 costs of expanding the Mississippi Coast Coliseum and Convention
195 Center.

196 (c) Monies in the special fund may also be expended by
197 the board of supervisors to pay the principal of and interest on
198 not more than Seventy Million Dollars (\$70,000,000.00) of general
199 obligation bonds issued by the county for the purpose of:

200 (i) retiring bonds issued by the board of
201 supervisors after May 1, 1995, but prior to the effective date of
202 Senate Bill No. 3175, 2004 Regular Session, to defray the costs of
203 expanding the Mississippi Coast Coliseum and Convention Center;
204 and

205 (ii) Defraying the cost of constructing,
206 repairing, equipping, remodeling, enlarging, expanding or
207 improving the Mississippi Coast Coliseum and Convention Center.

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