

By: Senator(s) Jordan

To: Local and Private;
Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 3194

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 INCREASE THE AMOUNT OF THE TAX THAT MAY BE ASSESSED ON HOTEL AND
5 MOTEL ROOM RENTALS; TO EXTEND THE REPEAL DATE ON THE GREENWOOD
6 TOURISM COMMISSION; AND FOR RELATED PURPOSES.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

61 * * *

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

180 Section 6. This act shall be repealed from and after
181 September 30, 2008.

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