

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

House Bill No. 1832

BY: Committee

**Amend by striking all after the enacting clause and inserting
in lieu thereof the following:**

20 **SECTION 1.** As used in this act, the following words shall
21 have the meanings ascribed to them in this section unless
22 otherwise clearly indicated by the context in which they are used:

23 (a) "Commission" means the Capital City Convention
24 Center Commission.

25 (b) "Convention center" means the Capital City
26 Convention Center and other related and ancillary facilities.

27 (c) "Convention supply and display business" means a
28 business that supplies conventions and/or is in the business of
29 providing displays for conventions.

30 (d) "Caterer" means an entity that sells food/beverages
31 and/or other products to or at the convention center or has the
32 franchise rights to provide food/beverages and/or other products
33 at the convention center.

34 (e) "Entertainment venue" means an establishment or
35 venue that offers live entertainment or exhibits motion pictures
36 to the public.

37 (f) "Governor" means the Governor of the State of
38 Mississippi.

39 (g) "Hotel" or "motel" means and includes a place of
40 lodging that at any one time will accommodate transient guests on
41 a daily or weekly basis and that is known to the trade as such,
42 and which is located within the city limits of Jackson,
43 Mississippi.

44 (h) "Mayor" means the Mayor of the City of Jackson,
45 Mississippi.

46 (i) "Motor vehicle rental business" means a person,
47 firm or corporation engaged in or continuing in the business of
48 renting motor vehicles under rental agreements with a term of not
49 more than thirty (30) continuous days each, and which are located
50 within the city limits of Jackson, Mississippi, including, but not
51 limited to, businesses located at the Jackson International
52 Airport.

53 (i) "Restaurant" means and includes all places where
54 prepared food is sold and whose annual gross proceeds of sales or
55 gross income for the preceding calendar year equals or exceeds One
56 Hundred Thousand Dollars (\$100,000.00), and which are located
57 within the city limits of Jackson, Mississippi. For the purpose
58 of calculating gross proceeds of sales or gross income, the sales
59 or income of all establishments owned, operated or controlled by
60 the same person, persons or corporation shall be aggregated.

61 **SECTION 2.** (1) There is hereby created and established in
62 the City of Jackson, Mississippi, a convention center to be named
63 the "Capital City Convention Center."

64 (2) The commission shall be domiciled in the City of
65 Jackson. It shall have the authority to promulgate and enact all
66 rules and regulations necessary or advantageous to the purpose of
67 the commission.

68 **SECTION 3.** (1) The commission shall be composed of nine (9)
69 members who shall be known as commissioners appointed as follows:

70 (a) Two (2) hotel/motel members representing hotel or
71 motel properties located within the city limits of Jackson,
72 Mississippi, appointed by the Central Mississippi Chapter of
73 Mississippi Lodging Association for initial terms of one (1) and
74 three (3) years, respectively.

75 (b) Two (2) restaurant members representing restaurants
76 located within the city limits of Jackson appointed by the Jackson
77 Chapter of the Mississippi Restaurant Association for initial
78 terms of two (2) and four (4) years, respectively.

79 (c) Two (2) members representing the business community
80 in the City of Jackson appointed by the Metro Jackson Chamber of
81 Commerce for initial terms of one (1) and five (5) years
82 respectively. The members appointed pursuant to this paragraph
83 shall be persons who represent businesses located within the city
84 limits of Jackson, Mississippi.

85 (d) Two (2) members shall be appointed at large by the
86 mayor for initial terms of two (2) and three (3) years
87 respectively. All appointments made by the mayor pursuant to this
88 paragraph shall be residents of the City of Jackson.

89 (e) One (1) member shall be appointed at large by the
90 Governor for an initial term of four (4) years. All appointments
91 made by the Governor pursuant to this paragraph shall be residents
92 of the City of Jackson.

93 (2) The terms of all appointments made subsequent to the
94 initial appointment shall be made for five (5) years. Any vacancy
95 which may occur shall be filled in the same manner as the original
96 appointment and shall be made for the unexpired term. Each member
97 of the commission shall serve until his successor is appointed and
98 qualified.

99 (3) The mayor shall designate a chairman of the commission
100 from among the membership of the commission. The chairman shall
101 serve in that capacity for two (2) years and may be reappointed

102 only after the expiration of two (2) intervening years. The vice
103 chairman and secretary shall be elected by the commission from
104 among the membership of the commission for a term of two (2)
105 years. The vice chairman and chairman may be reelected.

106 (4) The commissioners shall serve without compensation.

107 (5) Any commissioner shall be disqualified and shall be
108 removed from office for either of the following reasons:

109 (a) Conviction of a felony in any state court or in
110 federal court; or

111 (b) Failure to attend three (3) consecutive meetings
112 without just cause.

113 If a commissioner is removed for any of the above reasons,
114 the vacancy shall be filled in the manner prescribed in this
115 section and shall be made for the unexpired term.

116 (6) Before assuming the duties of office, each commissioner
117 shall take the oath prescribed by law and shall enter into and
118 give bond, to be approved by the Secretary of State of the State
119 of Mississippi, in the sum of Twenty-five Thousand Dollars
120 (\$25,000.00), conditioned upon the faithful performance of his
121 duties. Such bond shall be payable to the State of Mississippi,
122 and, in the event of a breach thereof, suit may be brought by the
123 State of Mississippi for the benefit of the commission. The
124 premiums on such bonds shall be paid from the funds received by
125 the commission under the provisions of this act.

126 (7) A quorum shall consist of five (5) members of the
127 commission. The commission shall adopt such rules and regulations
128 as may govern the time and place for holding meetings, regular and
129 special, and other rules and regulations to administer, operate
130 and promote the convention center not inconsistent with the
131 provisions of this act.

132 **SECTION 4.** (1) The commission shall have jurisdiction and
133 authority over all matters relating to the establishment,

134 development, construction, furnishing, equipping, operating and
135 promoting of a convention center within the City of Jackson to be
136 connected to the Mississippi Telecommunication Conference and
137 Training Center located in the City of Jackson, including the
138 authority to enter into such contracts and agreements as may be
139 necessary to carry out the intent of this act. The commission
140 shall adhere to the provisions of the public purchasing laws,
141 public works contracts laws and public bid laws as provided by the
142 laws of the State of Mississippi.

143 (2) The commission is authorized to contract for the
144 construction, furnishing, equipping, operation and promotion of a
145 convention center and to receive and expend, subject to the
146 provisions of this act, revenues from any source.

147 **SECTION 5.** (1) For the purpose of providing funds for the
148 acquisition, construction, furnishing, equipping, erection,
149 operation, maintenance and promotion of a convention center and
150 for the payment of any debt incurred for the acquisition,
151 construction, equipping and furnishing of a convention center,
152 there is hereby levied and assessed and shall be collected from
153 every person engaging in or doing business in the City of Jackson,
154 in addition to all other taxes currently being levied, assessed
155 and collected:

156 (a) A tax of one percent (1%) of the gross proceeds of
157 sales of restaurants and of sales of food and beverages in the
158 hotels and motels, including, but not limited to, sales of beer
159 and alcoholic beverages sold to be consumed on the premises;

160 (b) A tax of three percent (3%) of the gross proceeds
161 of sales of hotel and motel rooms and lodging;

162 (c) A tax of three percent (3%) of the gross proceeds
163 of sales of entertainment venue, and the gross proceeds of sales
164 at the convention center by caterers.

165 (2) Persons liable for the taxes imposed in this section
166 shall add the amount of tax to the sales price or gross income
167 and, in addition thereto, shall collect, insofar as practicable,
168 the amount of the tax due by them from the person receiving the
169 services or goods at the time of payment therefor.

170 (3) The tax shall be collected by and paid to the State Tax
171 Commission on a form prescribed by the State Tax Commission, in
172 the same manner that state sales taxes are computed, collected and
173 paid; and the full enforcement provisions of Chapter 65, Title 27,
174 Mississippi Code of 1972, shall apply as necessary to the
175 implementation and administration of this act.

176 (4) The proceeds of the tax shall be paid to the City of
177 Jackson on or before the fifteenth day of the month following the
178 month in which they were collected.

179 (5) The proceeds of the tax shall not be considered by the
180 City of Jackson as general fund revenues and shall be placed into
181 a special fund. Money in the special fund shall first be used to
182 pay the debt service on any debt incurred by the city for the
183 acquisition, construction, equipping and furnishing the convention
184 center. The proceeds of the tax shall be used by the commission
185 for the following purposes in the priority set forth:

186 (a) First, to pay debt service on debt incurred
187 pursuant to this act;

188 (b) Second, to fund a trust fund to pay any deficit
189 that may occur with respect to the operation of the convention
190 center, not to exceed the amount of Five Hundred Thousand Dollars
191 (\$500,000.00) per year; and

192 (c) The remainder shall be used for the operation,
193 maintenance and promotion of the convention center.

194 (6) The provisions of this section shall be repealed upon
195 the payment in full of any debt incurred pursuant to the
196 provisions of Section 6 of this act.

197 **SECTION 6.** The governing authorities of the City of Jackson,
198 Mississippi, are authorized to incur debt under any existing law
199 authorizing the issuance of bonds, notes or other evidences of
200 debt, for the purpose of acquiring, constructing, equipping and
201 furnishing of a convention center in an amount not to exceed
202 Sixty-five Million Dollars (\$65,000,000.00). In the event that
203 the city elects to issue bonds pursuant to Section 21-33-301 et
204 seq., the bonds shall not be subject to the limitation on
205 indebtedness imposed by Section 21-33-303, to the extent that the
206 bonds are paid with the proceeds of the taxes authorized by this
207 act.

208 **SECTION 7.** Before any tax authorized under this act may be
209 imposed, the governing authorities of the City of Jackson shall
210 adopt a resolution declaring their intention to levy the taxes,
211 setting forth the amount of such tax to be imposed, the date upon
212 which such taxes shall become effective and calling for a
213 referendum to be held on the question. The date of the referendum
214 shall be the date of the next municipal general election. Notice
215 of such intention shall be published once each week for at least
216 three (3) consecutive weeks in a newspaper published or having a
217 general circulation in the county, with the first publication of
218 such notice to be made not less than twenty-one (21) days before
219 the date fixed in the resolution for the referendum and the last
220 publication to be made not more than seven (7) days before the
221 referendum. At the referendum, all qualified electors of the City
222 of Jackson may vote, and the ballots used in such referendum shall
223 have printed thereon a brief statement of the amount and purposes
224 of the proposed tax levy and the words "FOR THE CONVENTION CENTER
225 TAX" and, on a separate line, "AGAINST THE CONVENTION CENTER TAX",
226 and the voters shall vote by placing a cross (X) or check (✓)
227 opposite their choice on the proposition. When the results of any
228 such referendum shall have been canvassed by the election

229 commission and certified, the city may levy the taxes beginning on
230 the first day of the second month following the referendum, only
231 if at least sixty percent (60%) of the qualified electors who vote
232 in the election vote in favor of the tax. In the event that sixty
233 percent (60%) of the qualified electors who vote at the referendum
234 vote for the convention center tax and the city elects to issue
235 bonds pursuant to Section 21-33-301 et seq., the city shall not be
236 required to comply with the provisions of Section 21-33-307. No
237 public funds shall be used for the purpose of promoting the
238 adoption of the referendum and no city employee may promote the
239 referendum during working hours. At least thirty (30) days before
240 the effective date of the taxes, the governing authorities of the
241 City of Jackson shall furnish to the State Tax Commission a
242 certified copy of the resolution evidencing the taxes.

243 **SECTION 8.** Accounting for receipts and expenditures of the
244 funds described in this act must be made separately from the
245 accounting of receipts and expenditures of the general fund and
246 any other funds of the City of Jackson. The records reflecting
247 the receipts and expenditures of the funds prescribed in this act
248 shall be audited annually by an independent certified public
249 accountant, and the accountant shall make a written report of his
250 audit to the council and the commission. The audit shall be made
251 and completed as soon as practicable after the close of the fiscal
252 year, and expenses of such audit shall be paid from the funds
253 derived pursuant to this act.

254 **SECTION 9.** The provisions of this act shall be repealed in
255 the event that the referendum on the question of imposing
256 convention center taxes has been denied by the electors of the
257 city. If this event occurs, the Clerk of the City of Jackson
258 shall notify the Chairmen of the House and Senate Local and
259 Private Committees.

260 **SECTION 10.** The governing authorities of the City of Jackson
261 shall submit this act, immediately upon approval by the Governor,
262 or upon approval by the Legislature subsequent to a veto, to the
263 Attorney General of the United States or to the United States
264 District Court for the District of Columbia in accordance with the
265 provisions of the Voting Rights Act of 1965, as amended and
266 extended.

267 **SECTION 11.** This act shall take effect and be in force from
268 and after the date it is effectuated under Section 5 of the Voting
269 Rights Act of 1965, as amended and extended.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO CREATE THE CAPITAL CITY CONVENTION CENTER
2 COMMISSION; TO PROVIDE FOR THE MEMBERSHIP OF THE COMMISSION; TO
3 PROVIDE THAT THE COMMISSION SHALL HAVE JURISDICTION AND AUTHORITY
4 OVER ALL MATTERS RELATING TO THE ESTABLISHMENT, DEVELOPMENT,
5 CONSTRUCTION, FURNISHING, EQUIPPING, OPERATING AND PROMOTING OF A
6 CONVENTION CENTER WITHIN THE CITY OF JACKSON; TO AUTHORIZE THE
7 IMPOSITION OF A TAX ON THE GROSS PROCEEDS OF RESTAURANTS, HOTELS
8 AND MOTELS AND ENTERTAINMENT VENUES FOR THE PURPOSE OF PROVIDING
9 FUNDS FOR THE ACQUISITION, CONSTRUCTION, FURNISHING, EQUIPPING,
10 ERECTION, OPERATION, MAINTENANCE AND PROMOTING OF A CONVENTION
11 CENTER AND FOR THE PAYMENT OF ANY DEBT INCURRED FOR THE
12 ACQUISITION, CONSTRUCTION, EQUIPPING AND FURNISHING OF A
13 CONVENTION CENTER; TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE
14 CITY OF JACKSON, MISSISSIPPI, TO INCUR DEBT FOR THE PURPOSE OF
15 ACQUIRING, CONSTRUCTING, EQUIPPING AND FURNISHING OF A CONVENTION
16 CENTER IN AN AMOUNT NOT TO EXCEED \$65,000,000.00; TO REQUIRE A
17 REFERENDUM ON THE QUESTION OF THE IMPOSITION OF ANY TAX AUTHORIZED
18 UNDER THIS ACT; AND FOR RELATED PURPOSES.