

By: Representatives Mayhall, Baker (8th),
Hamilton (6th), Jennings, Mayo, Woods

To: Local and Private
Legislation

HOUSE BILL NO. 1741
(As Passed the House)

1 AN ACT TO AMEND CHAPTER 1001, LOCAL AND PRIVATE LAWS OF 1996,
2 AS AMENDED BY CHAPTER 967, LOCAL AND PRIVATE LAWS OF 1998, AS
3 AMENDED BY CHAPTER 979, LOCAL AND PRIVATE LAWS OF 2001; TO
4 AUTHORIZE THE DESOTO COUNTY CONVENTION AND VISITORS BUREAU TO
5 RECEIVE LOANS FROM ANY SOURCE; TO ALLOW THE BUREAU TO DISCUSS, AS
6 EXECUTIVE SESSION ITEMS, POTENTIAL CONCERTS, SHOWS AND SPORTING
7 EVENTS DURING THE EXECUTIVE SESSION PERIOD OF ITS MEETINGS; TO
8 AUTHORIZE THE DESOTO COUNTY BOARD OF SUPERVISORS TO MAKE LOANS TO
9 THE BUREAU ON SUCH TERMS AND CONDITIONS AS THE TWO ENTITIES AGREE;
10 AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** Chapter 1001, Local and Private Laws of 1996, as
13 amended by Chapter 967, Local and Private Laws of 1998, as amended
14 by Chapter 979, Local and Private Laws of 2001, is amended as
15 follows:

16 Section 1. The DeSoto County Convention and Visitors Bureau
17 consisting of seven (7) members shall be appointed, qualify and
18 take office within thirty (30) days after the effective date of
19 this act. The initial appointments to the bureau shall be for the
20 following terms: Five (5) members of the bureau shall be
21 appointed by the DeSoto County Board of Supervisors, with one (1)
22 member appointed by the District 1 supervisor for a term of two
23 (2) years, one (1) member appointed by the District 2 supervisor
24 for a term of three (3) years, one (1) member appointed by the
25 District 3 supervisor for a term of three (3) years, one (1)
26 member appointed by the District 4 supervisor for a term of four
27 (4) years, and one (1) member appointed by the District 5
28 supervisor for a term of four (4) years; in addition, the DeSoto
29 County Board of Supervisors shall appoint two (2) additional
30 members who are also members of the DeSoto County Economic
31 Development Council, with one (1) member appointed by the board of

32 supervisors for a term of two (2) years and one (1) member
33 appointed for a term of four (4) years. All succeeding
34 appointments shall be for a term of four (4) years from the date
35 of expiration of the initial appointment, and all members of such
36 bureau shall hold office for a term of four (4) years from and
37 after the date of the commencement of their terms of office for
38 which their appointment was made and until their successor or
39 successors shall be appointed and qualify.

40 Any member of the bureau may be disqualified and removed from
41 office for any one (1) of the following reasons:

42 (a) Conviction of a felony;

43 (b) Failure to attend three (3) consecutive meetings
44 without just cause.

45 If a member of the bureau is removed for one (1) of the above
46 reasons, the vacancy shall be filled in the manner prescribed in
47 this section.

48 Vacancies which occur shall be filled in the same manner as
49 the original appointments and shall be made for the unexpired
50 term.

51 Section 2. Before entering upon the duties of the office,
52 each appointed member of the DeSoto County Convention and Visitors
53 Bureau shall enter into and give bond to be approved by the
54 Secretary of State of the State of Mississippi in the sum of
55 Twenty-five Thousand Dollars (\$25,000.00) conditioned upon the
56 faithful performance of his duties. Such bond shall be payable to
57 the State of Mississippi; and in the event of a breach thereof,
58 suit may be brought by the State of Mississippi for the benefit of
59 the DeSoto County Convention and Visitors Bureau.

60 Section 3. When the members of the DeSoto County Convention
61 and Visitors Bureau shall have been appointed and qualified as set
62 forth herein, they shall meet at quarters provided for them by
63 DeSoto County after giving not less than ten (10) days' notice of
64 the time and place of such meeting by registered mail, postage

65 prepaid, directed to each appointed member of such bureau at his
66 regular address given to the Secretary of State at the time of his
67 qualification and posting bond. At such meeting a quorum shall be
68 four (4) members, and a majority of those members attending shall
69 elect a president and secretary, both of whom shall be members of
70 the bureau, and shall adopt such rules and regulations as may
71 govern the time and place for holding subsequent meetings, regular
72 and special, and other rules and regulations not inconsistent with
73 the provisions of this act.

74 The bureau is further authorized to employ personnel and to
75 obtain supplies, furnishings and other facilities and real
76 property necessary to administer the affairs and duties of the
77 bureau and to pay for same out of the revenue provided by this
78 act.

79 Section 4. (1) The DeSoto County Convention and Visitors
80 Bureau shall have jurisdiction and authority over all matters
81 relating to establishing, promoting and developing convention
82 business, tourism and related matters within DeSoto County,
83 Mississippi.

84 (2) The bureau is authorized to employ an executive
85 director; purchase, lease or sell real property; own, furnish,
86 equip and operate any and all facilities and equipment necessary
87 or useful in the promotion of the convention business and tourism;
88 lease or sell the naming rights to the civic center in DeSoto
89 County, Mississippi, subject to the requirements of subsection (3)
90 of this section; * * * receive and expend, subject to the
91 provisions of this act, revenues from any source; receive loans
92 from any source upon such terms and conditions as the bureau deems
93 appropriate; enter into such arrangements as necessary to allow
94 the bureau to pay back any sums forwarded to them by the DeSoto
95 County Board of Supervisors as agreed to between the parties; and
96 discuss, as executive session items, potential concerts, shows and
97 sporting events, as well as the terms of contractual arrangements

98 for these concerts, shows and sporting events, during the
99 executive session period of its meetings.

100 (3) In the leasing or selling of naming rights to the civic
101 center, the bureau is authorized to enter into contracts for the
102 use of a commercial, corporate, business or private enterprise
103 name on the building, literature, letterhead or other item, as
104 contracted for, of the civic center, provided that the use of the
105 civic center is limited to providing a place for conventions,
106 entertainment, athletic events and other civic events. Such a
107 contract shall be for a term that complies with law. In the
108 discretion of the bureau, the term of the contract may extend
109 beyond the terms of office of the members of the bureau. The
110 contract shall provide compensation to the bureau that, in its
111 determination, is fair and adequate consideration in exchange for
112 the benefits, name recognition, advertising, potential returns and
113 publicity to the private enterprise. Any such contract entered
114 into before the effective date of this act is hereby ratified and
115 affirmed. The bureau may negotiate and enter into such a contract
116 for naming rights, and all incidental rights associated therewith,
117 in the same method as is authorized by law for procuring a
118 contract for professional services. The provisions of this
119 section do not authorize contracts for naming rights for any
120 building other than the civic center, regardless of whether it is
121 used for public meetings on occasion.

122 (4) The DeSoto County Board of Supervisors may make loans to
123 the DeSoto County Convention and Visitors Bureau upon such terms
124 and conditions as the two (2) entities agree.

125 Section 5. (1) For the purpose of providing funds for the
126 purpose of acquiring property for the construction of a civic
127 center and the construction and the maintenance of such civic
128 center to promote convention business and tourism, there is hereby
129 levied, assessed and shall be collected from every person in
130 DeSoto County engaging in or doing business as specified herein a

131 tax which may be cited as a "convention tourist promotion tax,"
132 which shall be in addition to all other taxes now imposed, as
133 hereinafter provided:

134 Such tax shall be an amount set by the board of supervisors
135 but shall in no event exceed an amount equal to two percent (2%)
136 of the gross proceeds of sales or gross income of restaurants and
137 hotels and motels (including, but not limited to, sales of beer
138 and alcoholic beverages).

139 The tax authorized in this section shall not apply to
140 restaurants not selling alcoholic beverages under an on-premises
141 retailer's permit issued by the State Tax Commission and whose
142 gross proceeds of sales or gross income is less than One Hundred
143 Thousand Dollars (\$100,000.00) per calendar year based upon sales
144 or income for the preceding calendar year. For the purposes of
145 calculating gross proceeds of sales or gross income, the sales or
146 income of all establishments owned, operated or controlled by the
147 same person, persons or corporations shall be aggregated.

148 (2) Before the taxes authorized by this section shall be
149 imposed, the Board of Supervisors of DeSoto County shall enter
150 upon its minutes a request for the levy of such tax from the
151 DeSoto County Convention and Visitors Bureau and shall adopt a
152 resolution declaring the intention to levy the tax, setting forth
153 the amount of such tax and establishing that a referendum shall be
154 held on the question of levying such tax during the next general
155 election. Notice of such intention shall be published once a week
156 for at least three (3) consecutive weeks in a newspaper published
157 or having a general circulation in the county, with the first
158 publication of such notice to be made not less than twenty-one
159 (21) days prior to the date fixed in the resolution and the last
160 publication to be made not more than seven (7) days prior to such
161 date. At the election, all qualified electors of the county may
162 vote, and the ballots used in such election shall have printed
163 thereon a brief statement of the amount and purposes of the

164 proposed tax levy and the words "FOR THE CIVIC CENTER AND TOURISM
165 TAX," and "AGAINST THE CIVIC CENTER AND TOURISM TAX," and the
166 voters shall vote by placing a cross (X) or check (✓) opposite
167 their choice on the proposition. When the results of any such
168 election shall have been canvassed by the election commission of
169 the county and certified, the county may levy the tax if a
170 majority of the qualified electors who vote in the election vote
171 in favor of the tax.

172 The proceeds of such taxes shall be placed into a separate
173 fund apart from the county general fund and any other funds of the
174 county, and shall be expended by the DeSoto County Convention and
175 Visitors Bureau for the purposes of paying any start-up costs and
176 operation costs of the DeSoto County Convention and Visitors
177 Bureau and any indebtedness or lease payments or other obligations
178 the county may incur for acquisition, construction and maintenance
179 of a civic center for the purposes of promoting convention
180 business and tourism.

181 (3) Persons liable for the taxes imposed herein shall add
182 the amount of tax to the sales price or gross income, and in
183 addition thereto shall collect, insofar as practicable, the amount
184 of the tax due by him from the person receiving the services or
185 goods at the time of payment therefor.

186 (4) Such taxes shall be collected by and paid to the State
187 Tax Commission on a form prescribed by the State Tax Commission,
188 in the same manner that state sales taxes are computed, collected
189 and paid; and the full enforcement provisions and all other
190 provisions of Chapter 65, Title 27, Mississippi Code of 1972,
191 shall apply as necessary to the implementation and administration
192 of this act.

193 (5) The proceeds of such taxes shall be paid to the DeSoto
194 County Convention and Visitors Bureau on or before the fifteenth
195 day of the month following the month in which collected.

196 (6) The proceeds of the tax shall be used to retire the
197 indebtedness incurred for the purposes authorized in this section
198 and, to the extent not needed for debt service as payments become
199 due, the proceeds of the tax may be used to fund start-up costs
200 and operation costs of the DeSoto County Convention and Visitors
201 Bureau.

202 (7) The tax levy authorized by this act shall be repealed
203 two (2) years after any indebtedness including, but not limited
204 to, refunding indebtedness, incurred pursuant to this section is
205 retired.

206 Section 6. As used in this act, the following words shall
207 have the following meanings unless otherwise clearly indicated by
208 the context in which used:

209 (a) "Hotel" or "motel" shall mean and include a place
210 of lodging that at any one time will accommodate six (6) or more
211 transient guests (guests who are accommodated for less than seven
212 (7) days) and which are known to the trade as such.

213 (b) "Restaurant" shall mean and include all places
214 where prepared food is sold through the use of facilities to
215 accommodate twenty-five (25) or more persons, and includes hotel
216 and motel dining rooms. "Restaurant" shall also include a cafe,
217 cafeteria, lunch stand, or any other place of business where
218 prepared food is sold whether for consumption upon the premises or
219 not.

220 Section 7. The Board of Supervisors of DeSoto County,
221 Mississippi, shall submit this act, immediately upon approval by
222 the Governor, or upon approval by the Legislature subsequent to a
223 veto, to the Attorney General of the United States or to the
224 United States District Court for the District of Columbia in
225 accordance with the provisions of the Voting Rights Act of 1965,
226 as amended and extended.

227 Section 8. This act shall take effect and be in force from
228 and after the date it is effectuated under Section 5 of the Voting
229 Rights Act of 1965, as amended and extended.

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