

By: Representatives Dedeaux, Upshaw,  
Compretta

To: Local and Private  
Legislation; Ways and Means

HOUSE BILL NO. 1769

1 AN ACT TO AMEND CHAPTER 1019, LOCAL AND PRIVATE LAWS OF 1996,  
2 AS LAST AMENDED BY CHAPTER 916, LOCAL AND PRIVATE LAWS OF 2003, TO  
3 INCREASE THE HANCOCK COUNTY TOURISM TAX; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Chapter 1019, Local and Private Laws of 1996, as  
6 amended by Chapter 980, Local and Private Laws of 1998, as amended  
7 by Chapter 956, Local and Private Laws of 2000, as amended by  
8 Chapter 977, Local and Private Laws of 2001, as amended by Chapter  
9 916, Local and Private Laws of 2003, is amended as follows:

10 Section 1. The following terms as used in this act shall  
11 have meanings ascribed in this section unless the context  
12 otherwise clearly requires:

13 (a) "Board of supervisors" or "board" means the Board  
14 of Supervisors of Hancock County, Mississippi.

15 (b) "Bureau" means the Hancock County Tourism  
16 Development Bureau.

17 (c) "Casino" means any casino properly licensed by the  
18 Mississippi Gaming Commission and operating in Hancock County,  
19 Mississippi.

20 (d) "Complimentary sales" or "complimentaries" means  
21 activities involving the furnishing or providing of rooms for  
22 lodging or sleeping, or the furnishing or providing of food or  
23 beverage for the public's consumption, or the furnishing or  
24 providing of other services, which any casino performs without  
25 cost to the recipient at the point of sale.

26 (e) "County" means Hancock County, Mississippi.

27           (f) "Hotel" or "motel" means any establishment engaged  
28 in the business of furnishing or providing rooms intended or  
29 designed for lodging or sleeping purposes for transient guests and  
30 does not encompass any hospital, convalescent or nursing homes or  
31 sanitarium or any hotel-like facility operated by or in connection  
32 with a hospital or medical clinic providing rooms exclusively for  
33 patients and their families.

34           (g) "Similar establishment" means any bed and breakfast  
35 or condominium or timeshare establishment that provides rooms  
36 intended or designed for lodging or sleeping purposes for  
37 transient guests.

38           (h) "Tourism-related business" means any business, firm  
39 or company engaged in the activity of operating a restaurant,  
40 hotel or motel, casino or similar business that provides goods,  
41 service or entertainment for the enjoyment of persons not residing  
42 in Hancock County.

43           Section 2. (1) For the purposes of providing funds to  
44 promote and develop tourism and tourism-related activities in  
45 Hancock County, Mississippi, there is levied and assessed against  
46 and shall be collected from every person, firm, corporation,  
47 operating hotels or motels, or a similar establishment, renting  
48 rooms to transient guests for ninety (90) days or less in Hancock  
49 County an assessment, in addition to all other taxes not imposed,  
50 which shall be in an amount not to exceed three percent (3%) of  
51 the gross proceeds of sales derived from room rentals by hotels,  
52 motels and similar establishments in Hancock County. The  
53 assessment shall not be levied upon or collected from gross  
54 proceeds of nontaxable rooms, complimentary sales or  
55 complimentaries.

56           (2) (a) Before imposing the taxes authorized in subsection  
57 (1) of this section the board of supervisors shall, by resolution  
58 spread upon its minutes, declare its intention to impose the taxes  
59 authorized by this act and shall state in such resolution the

60 amount of the tax to be imposed, and shall fix in such resolution  
61 the date upon which the board proposes to enact its resolution  
62 directing the levy and assessment of such tax. Such resolution  
63 shall be published once a week for at least three (3) weeks in a  
64 newspaper published or having a general circulation in the county,  
65 with the first publication to be made not less than fourteen (14)  
66 days before the date fixed in the resolution under which the board  
67 proposes to levy and assess such tax, and the last publication  
68 shall be made not more than seven (7) days before such date. If,  
69 on or before the date specified in the resolution, twenty percent  
70 (20%) or fifteen hundred (1500), whichever is less, of the  
71 qualified electors of the county file a written protest against  
72 the imposition of such tax, then an election upon the levy and  
73 assessment of such tax shall be called and held as herein  
74 provided. If no such protest is filed, then the board may enact  
75 its resolution directing the levy and assessment of the tax at any  
76 time within a period of six (6) months after the date specified in  
77 the resolution. If an election is required by the protest of the  
78 required number of qualified electors of the county, then an  
79 election shall be held by the county under applicable laws for  
80 conducting elections of such assessment issues, with such election  
81 to be conducted at the next special election day as such is  
82 defined by Section 23-15-833, Mississippi Code of 1972, occurring  
83 more than sixty (60) days after the date specified in the  
84 resolution.

85 (b) When the results of the election on the question of  
86 the levy of the tax have been canvassed by the election  
87 commissioners of the county and certified by them to the board of  
88 supervisors, it shall be the duty of the board of supervisors to  
89 determine and adjudicate whether or not a majority of the  
90 qualified electors who voted thereon in the election voted in  
91 favor of the levy of the tax, and unless a majority of the  
92 qualified electors who voted thereon in the election voted in

93 favor of the levy of the tax, then the tax shall not be levied.  
94 If a majority of the qualified electors who vote thereon in the  
95 election vote in favor of the levy of the tax, then the board of  
96 supervisors may levy the tax, in whole or in part, within six (6)  
97 months after the date of the election or the date of the final  
98 favorable termination of any litigation affecting the levy of the  
99 tax.

100 (3) (a) Persons liable for the tax imposed herein shall add  
101 the amount of tax to the sales price or gross proceeds of sales  
102 and shall collect, insofar as practicable, the amount of the tax  
103 due by him from the person receiving the services at the time of  
104 payment therefor:

105 (b) The tax shall be collected by and paid to the State  
106 Tax Commission on a form prescribed by the State Tax Commission,  
107 in the same manner that state sales taxes are computed, collected  
108 and paid; and the full enforcement provisions and all other  
109 provisions of Chapter 65, Title 27, Mississippi Code of 1972,  
110 shall apply as necessary to the implementation and administration  
111 of this act.

112 (c) The proceeds of the tax, less three percent (3%) to  
113 be retained by the State Tax Commission to defray the cost of  
114 collection, shall be paid to the board of supervisors of the  
115 county on or before the fifteenth day of the month following the  
116 month in which collected by the State Tax Commission.

117 (d) The proceeds of the tax shall not be considered by  
118 the county as general fund revenues and shall be dedicated to and  
119 used by the bureau solely for the promotion of tourism and  
120 tourism-related activities in the county.

121 Section 3. (1) The funds derived from the proceeds of the  
122 tax authorized in Section 2 of this act shall be expended by the  
123 Hancock County Tourism Bureau, created by this act and to be  
124 composed of nine (9) members, appointed as provided in this  
125 section. The board of supervisors shall appoint four (4) members

126 of the bureau. The Mayor and the City Council of the City of Bay  
127 St. Louis, respectively, each shall appoint one (1) member to the  
128 bureau. The Mayor and Board of Aldermen of the City of Waveland,  
129 respectively, each shall appoint one (1) member to the bureau.  
130 The Hancock County Chamber of Commerce shall appoint one (1)  
131 member to the bureau. Each person appointed as a member to the  
132 bureau may be engaged in or employed by tourism-related businesses  
133 in Hancock County.

134 (2) The members of the bureau shall be appointed within  
135 sixty (60) days after the effective date of this act in the  
136 following manner: Two (2) members shall be appointed to serve for  
137 terms of one (1) year, four (4) members shall be appointed to  
138 serve for terms of two (2) years, and three (3) members shall be  
139 appointed to serve for terms of three (3) years. The board of  
140 supervisors, the governing authorities of the Cities of Bay St.  
141 Louis and Waveland, and the Hancock County Chamber of Commerce  
142 shall draw lots to determine which of the nine (9) members of the  
143 bureau shall be appointed for the initial terms of office. After  
144 the expiration of the initial terms, all subsequent appointments  
145 shall be made for terms of three (3) years from the expiration  
146 date of the previous term, except that any appointment to fill a  
147 vacancy shall be for the remainder of the unexpired term only.  
148 Before entering on the duties of the office each member of the  
149 bureau shall enter into and give bond to be approved by the  
150 Secretary of State of the State of Mississippi in the sum of  
151 Fifteen Thousand Dollars (\$15,000.00) conditioned on the  
152 satisfactory performance of his duties. This bond premium shall  
153 be paid from the bureau's fund. Such bond shall be payable to  
154 Hancock County and in the event of a breach thereof, suit may be  
155 brought by the county for the benefit of the bureau.

156 (3) The bureau shall adopt a set of bylaws which may include  
157 provisions that it deems appropriate but shall include provisions  
158 for the following:

159           (a) Procedures and times for its meetings following  
160 Robert's Rules of Order and complying with the Open Meetings Law  
161 of Mississippi, Section 25-41-1 et seq., Mississippi Code of 1972.

162           (b) The secretary-treasurer making a monthly report to  
163 the board of supervisors and the governing authorities of the  
164 Cities of Bay St. Louis and Waveland as to the current operational  
165 and financial status of the bureau and providing a written copy of  
166 such report.

167           (c) The bureau annually causing a complete review of  
168 all the books and accounts of the bureau to be made by an  
169 independent, certified public accountant and shall provide a copy  
170 to the board of supervisors and the governing authorities of the  
171 Cities of Bay St. Louis and Waveland.

172           (d) The bureau shall annually submit a copy of the  
173 proposed budget to the board of supervisors and the governing  
174 authorities of the Cities of Bay St. Louis and Waveland.

175           (4) (a) Within thirty (30) days after the initial  
176 appointments of the bureau have been made, the bureau shall meet  
177 and from their number choose a president, vice president and  
178 secretary-treasurer: These officers will serve for one-year terms  
179 and an election will be held annually to select officers.

180           (b) The bureau shall require the necessary and  
181 appropriate bond for persons authorized or responsible for the  
182 funds of the bureau. Any action taken by the bureau shall be  
183 official and may take place at regular, special or adjourned  
184 meetings.

185           (c) The officers of the bureau may be reimbursed for  
186 actual expenses including mileage and travel expenses, whether  
187 within or without the State of Mississippi, incurred in the  
188 performance of their duties as authorized by Section 25-3-41,  
189 Mississippi Code of 1972.

190           (d) The officers of the bureau may employ any personnel  
191 and take any other acts they deem necessary to carry out in the

192 mission of the bureau. The officers of the bureau shall set the  
193 level of compensation to be paid to the bureau's employees.

194 (e) The bureau shall at least annually develop a plan  
195 to attract visitors to and promote tourism in Hancock County.

196 Section 4. (1) The bureau shall have the authority to take  
197 any action necessary to effectuate the purposes and intent of this  
198 act.

199 (2) The bureau shall have the authority to (a) apply for and  
200 accept grants and loans on behalf of the board of supervisors, the  
201 governing authorities of the City of Bay St. Louis and the  
202 governing authorities of the City of Waveland, as appropriate,  
203 from the State of Mississippi or the United States of America or  
204 any agency thereof; and (b) contract with any agency of the State  
205 of Mississippi or the United States of America for the development  
206 and promotion of tourism in Hancock County.

207 Section 5. This act shall stand repealed on July 1, 2007.

208 **SECTION 2.** This act shall take effect and be in force from  
209 and after July 1, 2005.