

By: Senator(s) Cuevas

To: Local and Private;
Finance

SENATE BILL NO. 3141

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

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

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

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

159 (a) Procedures and times for its meetings following
160 Roberts Rules of Order and complying with the Open Meetings Law of
161 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

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

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

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

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

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

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