

By: Senator(s) Burton

To: Local and Private;
Finance

SENATE BILL NO. 2059

1 AN ACT TO AMEND CHAPTER 991, LOCAL AND PRIVATE LAWS OF 1997,
2 AS AMENDED BY CHAPTER 936, LOCAL AND PRIVATE LAWS OF 2001, AS
3 AMENDED BY CHAPTER 957, LOCAL AND PRIVATE LAWS OF 2005, TO EXTEND
4 THE REPEAL DATE ON THE LAW THAT ESTABLISHES THE LAUDERDALE COUNTY
5 TOURISM COMMISSION; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Chapter 991, Local and Private Laws of 1997, as
8 amended by Chapter 936, Local and Private Laws of 2001, as amended
9 by Chapter 957, Local and Private Laws of 2005, is amended as
10 follows:

11 Section 1. (1) The Board of Supervisors of Lauderdale
12 County, Mississippi, ("board of supervisors") is authorized and
13 empowered, in its discretion, to create, by resolution duly
14 adopted and entered on its minutes, the Lauderdale County Tourism
15 Commission ("commission"), as set forth in this act.

16 (2) The board of supervisors may empower the commission as
17 follows:

18 (a) To exercise activities related to establishing,
19 promoting and developing tourism within Lauderdale County
20 ("county");

21 (b) To acquire, own, lease, furnish, equip, staff and
22 operate any and all facilities and equipment necessary or useful
23 in the promotion of tourism within the county;

24 (c) To receive and expend revenues from any sources,
25 including, but not limited to, grants, donations, private
26 enterprise, individuals, the county general fund and those
27 revenues provided by this act;

28 (d) To own, lease or contract for any equipment or
29 office space useful and necessary in the promotion of tourism and
30 convention business;

31 (e) To sell, convey or otherwise dispose of all or any
32 part of its property and assets in accordance with general laws of
33 the State of Mississippi providing for such disposal; and

34 (f) To have and exercise all powers necessary or
35 convenient to effect any and all of the purposes for which the
36 commission is organized and, further, to appoint and employ
37 individuals and agencies acting in its behalf for any and all of
38 the aforementioned powers and responsibilities. However, the
39 commission may not appoint or employ any individual or agency
40 unless the individual or agency is first approved by the board of
41 supervisors.

42 Section 2. (1) For the purposes of providing funds to
43 promote tourism and conventions in Lauderdale County, the board of
44 supervisors is authorized to levy and assess against and to
45 collect from every person, firm or corporation operating hotels or
46 motels in the county a tax in addition to all other taxes now
47 imposed, which shall not exceed a sum equal to two and one-half
48 percent (2-1/2%) of the gross proceeds from room rentals of all
49 such hotels or motels in the county, excluding charges for food,
50 telephone, laundry, beverages and similar charges. The tax shall
51 not be levied upon or collected from gross proceeds from room
52 rentals for day meetings where the room does not serve as
53 overnight sleeping accommodations. Persons liable for the tax
54 imposed herein shall add the amount of tax to the room rental and
55 in addition thereto shall collect, insofar as practicable, the
56 amount of tax due by him from the person receiving the services or
57 goods at the time of payment therefor.

58 (2) For the purposes of this act, the words "hotel" and
59 "motel" shall mean a place of lodging that at any one time will
60 accommodate transient guests on a daily or weekly basis and that

61 is known to the trade as such. Hotels and motels with ten (10) or
62 less rental units are exempt.

63 (3) Such tax shall be collected by and paid to the State Tax
64 Commission on a form prescribed by the State Tax Commission in the
65 same manner that state sales taxes are computed, collected and
66 paid; and the full enforcement provisions and all other provisions
67 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
68 necessary to the implementation and administration of this act.

69 (4) The proceeds of such tax, less three percent (3%) to be
70 retained by the State Tax Commission to defray the costs of
71 collection, shall be paid to the board of supervisors on or before
72 the fifteenth day of the month following the month in which
73 collected.

74 (5) The proceeds of the tax shall be deposited into the
75 general fund of the county and may be expended for any purpose
76 authorized by law for expenditures of county general fund money,
77 including the purpose of carrying out the programs and activities
78 of the commission under the provisions of this act; however,
79 accounting for receipts and expenditures of the proceeds of the
80 tax shall be made separately as provided in Section 8 of this act.

81 Section 3. (1) The Lauderdale County Tourism Commission
82 shall be composed of seven (7) members, appointed as hereinafter
83 provided. The board of supervisors shall appoint three (3)
84 members of the commission; the City Council of the City of
85 Meridian, Mississippi, ("city council") shall appoint three (3)
86 members of the commission; and the Board of Aldermen of the Town
87 of Marion, Mississippi, ("board of aldermen") shall appoint one
88 (1) member of the commission. The commission shall be appointed
89 within sixty (60) days of the effective date of this act, in the
90 following manner:

91 (a) Board of supervisors: three (3) members for terms
92 of one (1), two (2) and three (3) years respectively.

93 (b) City council: three (3) members for terms of one
94 (1), two (2) and three (3) years respectively.

95 (c) Board of aldermen: one (1) member for a term of
96 three (3) years.

97 (2) All subsequent appointments shall be made for terms of
98 three (3) years, except that the appointing bodies shall appoint a
99 member to fill a vacancy for the unexpired term only.

100 (3) Before entering on the duties of the office, each member
101 of the commission shall enter into and give bond to be approved by
102 the Secretary of State of the State of Mississippi in the sum of
103 Fifty Thousand Dollars (\$50,000.00), conditioned on the
104 satisfactory performance of his duties. This bond's premium shall
105 be paid from the commission's funds. Such bond shall be payable
106 to the county and in the event of a breach thereof, suit may be
107 brought by the county for the benefit of the commission.

108 (4) The members of the commission shall serve without salary
109 or compensation, but the members, staff and employees of the
110 commission may be reimbursed for actual and necessary expenses,
111 including mileage and travel expenses, whether within or without
112 the State of Mississippi, incurred in the performance of their
113 duties, as authorized by Section 25-3-41, Mississippi Code of
114 1972. The commission shall elect officers and adopt rules and
115 regulations and shall fix a regular meeting date, but may provide
116 for special meetings. The commission shall keep minutes of its
117 proceedings as necessary to carry out its responsibilities under
118 this act. A quorum of the commission shall consist of four (4)
119 members.

120 (5) Any member of the commission may be disqualified and
121 removed from office for any one (1) of the following reasons:

122 (a) Conviction of a felony; or

123 (b) Failure to attend three (3) consecutive meetings
124 without just cause.

125 If a member of the commission is removed for one (1) of the
126 above reasons, the vacancy shall be filled in the manner
127 prescribed in this section.

128 (7) The commission may employ a director and establish the
129 specific duties of the director, including day-to-day
130 administration and implementing policies established by the
131 commission. However, the commission may not employ any person as
132 director unless such person is first approved by the board of
133 supervisors. The director shall give bond in a sum not less than
134 Fifty Thousand Dollars (\$50,000.00), conditioned upon the faithful
135 performance of his duties and made payable to and approved by the
136 commission. The premium shall be paid from the commission's
137 funds. The director may employ staff or contract for staff and
138 professional services with other organizations such as attorneys,
139 engineers, accountants, consultants and such personnel as
140 reasonably necessary to carry out the duties and powers authorized
141 by this act. However, the director may not employ any staff
142 unless such proposed employment is first approved by the board of
143 supervisors. The director and staff of the commission shall serve
144 at the will and pleasure of the board of supervisors. The maximum
145 salary that may be paid to the director or any employee of the
146 commission may not exceed one and one-half (1-1/2) times the
147 maximum statutory salary for a member of the board of supervisors.

148 Section 4. The commission may, with the approval of the
149 board of supervisors, reserve, set aside or expend any or all of
150 the revenue derived from the tax set forth in Section 2 of this
151 act, in addition to the revenues set forth in Sections 1 and 5 of
152 this act, for the purpose of defraying costs of construction,
153 acquisition, equipping, furnishing or other expenses of a
154 coliseum, multipurpose building or convention center which may be
155 constructed by the board of supervisors, the Mayor and City
156 Council of the City of Meridian, Mississippi, and the Mayor and

157 Board of Aldermen of the Town of Marion, Mississippi, acting
158 separately or jointly.

159 The commission may, with the approval of the board of
160 supervisors, also use such revenues to defray any or all of the
161 principal and interest of indebtedness incurred by any one or more
162 of the board of supervisors or such governing authorities with
163 regard to a coliseum, multipurpose building or convention center
164 if each of the three (3) governing bodies so approve.

165 Section 5. Any and all remaining tourism revenue and other
166 remaining tourism funds previously collected from tourism taxes by
167 the Meridian/Lauderdale County Partnership shall be paid to the
168 board of supervisors within ten (10) days of the effective date of
169 this act. All revenue and funds paid pursuant to this section
170 shall in all respects be considered revenue as contemplated by
171 Section 1(2)(c) of this act.

172 Section 6. Before the tax authorized by this act shall be
173 imposed, the board of supervisors shall adopt a resolution
174 declaring its intention to levy the tax, setting forth the amount
175 of such tax and establishing the date on which this tax initially
176 shall be levied and collected. This date shall not be less than
177 the first day of the second month from the date of adoption of the
178 resolution, and shall become effective on the first day of such
179 month.

180 The resolution shall be published in a local newspaper at
181 least twice during the period from the adoption of the resolution
182 to the effective date of the tax prescribed in this act, with the
183 last publication being made no later than ten (10) days before the
184 effective date of such tax.

185 At least thirty (30) days before the effective date of the
186 tax authorized herein, the board of supervisors shall furnish to
187 the State Tax Commission a certified copy of the resolution
188 evidencing such tax.

189 Section 7. Before the expenditure of funds herein
190 prescribed, a budget reflecting the anticipated receipts and
191 expenditures for such purposes as promotion, advertising and
192 operation shall be approved by the board of supervisors. The
193 first budget of receipts and expenditures shall cover the period
194 beginning with the effective date of the tax and ending with the
195 end of the county's fiscal year, and thereafter, the budget shall
196 be on the same fiscal basis as the budget of the county.

197 Section 8. Accounting for receipts and expenditures of the
198 funds herein described shall be made separately from the
199 accounting of receipts and expenditures of the commission and from
200 the general fund and any other funds of the county. The
201 commission shall have its books and records audited annually by an
202 independent certified public accountant regarding the receipt and
203 expenditure of funds prescribed in this act. The audit shall be
204 performed in accordance with generally accepted auditing standards
205 and the financial statements shall be prepared in accordance with
206 generally accepted accounting principles. The audit shall be
207 completed within six (6) months after the close of the
208 commission's fiscal year. The audit report shall include
209 supplemental schedules of expenditures for items such as
210 consulting fees, travel, salaries, legal, audit, etc., showing for
211 each individual expenditure (1) to whom the expenditure was made,
212 (2) the expenditure amount, and (3) an explanation of why the
213 expenditure was made. The commission shall file a written report
214 of the audit with the circuit clerk of the county, and with the
215 Lauderdale County Legislative Delegation of the Mississippi House
216 of Representatives and the State Senate. The expenses of such
217 audit may be paid from the funds derived pursuant to Section 1, 2
218 or 5 of this act.

219 Section 9. This act shall stand repealed from and after
220 October 1, 2011.

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