MISSISSIPPI LEGISLATURE

By: Representative Banks

REGULAR SESSION 2018

To: Technology; Appropriations

HOUSE BILL NO. 1232

AN ACT TO AMEND SECTION 31-31-11, MISSISSIPPI CODE OF 1972, CLARIFY THE AUTHORITY OF THE TELECOMMUNICATION CONFERENCE AND TRAINING COMMISSION TO EXPEND CERTAIN MONIES; TO BRING FORWARD SECTIONS 31-31-7 AND 31-31-9, MISSISSIPPI CODE OF 1972, WHICH PROVIDE FOR THE MISSISSIPPI TELECOMMUNICATION CONFERENCE AND TRAINING CENTER FUND; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:
8 SECTION 1. Section 31-31-11, Mississippi Code of 1972, is
9 amended as follows:

10 31-31-11. (1) For the purpose of providing funds for the payment of a certain portion of the debt service on any bonds 11 12 issued pursuant to this chapter and for the purpose of providing 13 funds for the maintenance of the facility and renovations, improvements and additions to the facility, there is hereby 14 15 levied, assessed and shall be collected from every person engaging in or doing business in the City of Jackson, Mississippi, as 16 specified herein, a tax which may be cited as an "occupancy tax," 17 18 which shall be in addition to all other taxes now imposed. Such 19 tax shall be upon each hotel and motel located within the City of

20 Jackson in the amount of Seventy-five Cents (75¢) per day for each 21 occupied room.

(2) Persons liable for the tax imposed herein shall add the amount of tax to the price of rooms, and in addition thereto shall collect, insofar as practicable, the amount of the tax due by him from the person receiving the services or goods at the time of payment therefor.

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

(4) The proceeds of such tax shall be deposited by the State
Tax Commission into the reserve fund created pursuant to
subsection (5) of this section on or before the fifteenth day of
the month following the month in which collected by the State Tax
Commission.

(5) There is hereby created in the State Treasury a special fund to be called the "Mississippi Telecommunication Conference and Training Facility Reserve Fund." Money in the fund at the end of a fiscal year shall not lapse into the general fund and interest earned on any amount deposited into the fund shall be credited to the special fund. Money in the fund shall be used to

45 pay a portion of the debt service of the bonds issued pursuant to 46 this chapter as specified in subsection (6) of this section and to provide funds for the maintenance and operation of the facility, 47 including, but not limited to, the director and all other 48 49 personnel for operational purposes. Provided, however, that not 50 more than Twenty-five Thousand Dollars (\$25,000.00) shall be available from the special fund to defray the costs of operation 51 52 of the facility from and after passage of this act through June 53 30, 2005.

54 (6) Except as otherwise provided in this subsection (6), the 55 amount of the debt service that shall be paid annually from the 56 reserve fund shall be the amount of the debt service on bonds 57 attributable to forty percent (40%) of the cost of constructing the facility and the amount of the debt service on bonds 58 59 attributable to all land acquisition costs. From and after July 1, 2018, all amounts * * * in the fund * * * may be used by the 60 61 commission to provide funds for the maintenance of the facility and renovations, improvements and additions to the facility. 62

(7) Before the taxes authorized by this chapter shall be imposed, the municipal governing authorities of the City of Jackson shall adopt a resolution declaring its intention to levy the tax, setting forth the amount of such tax and establishing the date on which this tax initially shall be levied and collected. This date shall be not less than the first day of the second month from the date of adoption of the resolution.

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H. B. No. 1232 18/HR43/R1834 PAGE 3 (GT\EW) The resolution shall be published in a local newspaper at least twice during the period from the adoption of the resolution to the effective date of the taxation prescribed in this section, with the last publication being made no later than ten (10) days prior to the effective date of such taxation.

75 (8) The tax imposed pursuant to this section shall remain in 76 force and effect until the City of Jackson shall by resolution 77 rescind the tax * * *.

78 SECTION 2. Section 31-31-7, Mississippi Code of 1972, is
79 brought forward as follows:

31-31-7. The commission shall have the following powers:
(a) To sue and be sued in its own name;

82 (b) To maintain offices at such places as it may83 designate;

(c) To establish, construct, enlarge, improve,
maintain, equip, operate and regulate the facility and other
property incidental thereto, including any additional property or
facilities considered by the commission to promote the business,
usage or economic viability of the facility;

(d) To grant to others the privilege to operate for
profit concessions, leases and franchises, including but not
limited to, the furnishing of food and banquet services,
management services, and other services necessary to the operation
of the facility and such concessions, leases and franchises shall
be exclusive or limited;

H. B. No. 1232 **~ OFFICIAL ~** 18/HR43/R1834 PAGE 4 (GT\EW) 95 (e) To determine fees, rates and charges for the use of 96 its facilities;

97 (f) To apply for and accept gifts, or grants of money 98 or gifts, grants or loans of other property or other financial 99 assistance from any source;

(g) To borrow funds needed to carry out the purposes of this chapter; provided, however, that such debt may be secured only by the revenues generated by the facility, funds generated by the tax levied pursuant to Section 31-31-11 and the proceeds of any bonds issued pursuant to this chapter;

(h) To appoint, employ or engage such officers,
employees, architects, engineers, attorneys, accountants,
financial advisors, investment bankers and other advisors,
consultants, and agents as may be necessary or appropriate;

(i) To make, assume and enter into all contracts, leases and arrangements necessary or incidental to the exercise for its powers, including contracts for management, operation or marketing of all or any part of its facilities;

(j) To adopt, amend and repeal rules and regulations for the use, maintenance and operation of its facilities and governing the conduct of persons and organizations using its facilities and to enforce such rules and regulations; and

117 (k) To do all things necessary or convenient to the 118 purposes of this chapter.

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H. B. No. 1232 18/HR43/R1834 PAGE 5 (GT\EW) SECTION 3. Section 31-31-9, Mississippi Code of 1972, is brought forward as follows:

121 31-31-9. All monies and revenues collected by the commission 122 from fees, rates and charges for the use of its facilities shall 123 be paid by the commission to the State Treasurer, to be deposited 124 to the credit of a special fund to be known as the Mississippi 125 Telecommunication Conference and Training Center Fund. Money in 126 the fund at the end of a fiscal year shall not lapse into the 127 General Fund and interest earned on any amounts deposited into the fund shall be credited to the special fund. Except as otherwise 128 provided in Section 31-31-11, all expenses incident to the 129 130 operation and upkeep of the facility shall be paid out of the 131 fund.

132 SECTION 4. This act shall take effect and be in force from 133 and after July 1, 2018.