

By: Representatives Smith, Chism, Karriem

To: Local and Private  
Legislation

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1665

1 AN ACT TO AMEND CHAPTER 870, LOCAL AND PRIVATE LAWS OF 1986,  
2 AS AMENDED BY CHAPTER 958, LOCAL AND PRIVATE LAWS OF 1997, AS  
3 AMENDED BY CHAPTER 968, LOCAL AND PRIVATE LAWS OF 2000, AS AMENDED  
4 BY CHAPTER 949, LOCAL AND PRIVATE LAWS OF 2004, AS AMENDED BY  
5 CHAPTER 948, LOCAL AND PRIVATE LAWS OF 2008, TO EXTEND UNTIL JULY  
6 1, 2022, THE REPEAL DATE ON THE PROVISIONS OF LAW THAT AUTHORIZE  
7 THE MAYOR AND CITY COUNCIL OF THE CITY OF COLUMBUS, MISSISSIPPI,  
8 AND THE BOARD OF SUPERVISORS OF LOWNDES COUNTY, MISSISSIPPI, TO  
9 LEVY A TAX ON RETAIL SALES OF BEER, ALCOHOLIC BEVERAGES AND  
10 PREPARED FOOD SOLD BY RESTAURANTS; TO AMEND CHAPTER 935, LOCAL AND  
11 PRIVATE LAWS OF 2011, TO REVISE THE COMPOSITION OF THE  
12 COLUMBUS-LOWNDES CONVENTION AND VISITORS BUREAU; TO REQUIRE THE  
13 BUREAU TO ANNUALLY CONTRIBUTE \$250,000.00 TO THE GOLDEN TRIANGLE  
14 DEVELOPMENT LINK; TO REQUIRE THE BUREAU TO KEEP A MONTHLY CLAIMS  
15 DOCKET; AND FOR RELATED PURPOSES.

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

17 **SECTION 1.** Chapter 870, Local and Private Laws of 1986, as  
18 amended by Chapter 958, Local and Private Laws of 1997, as amended  
19 by Chapter 968, Local and Private Laws of 2000, as amended by  
20 Chapter 949, Local and Private Laws of 2004, as amended by Chapter  
21 948, Local and Private Laws of 2008, is amended as follows:

22 Section 1. Whenever used in this act, unless a different  
23 meaning clearly appears in the context, the following terms shall  
24 have the following meanings:



25 (a) "City" means the City of Columbus, Mississippi.

26 (b) "County" means Lowndes County, Mississippi.

27 (c) "Governing authorities" means the Mayor and City  
28 Council of the City of Columbus, Mississippi, and the Board of  
29 Supervisors of Lowndes County, Mississippi.

30 (d) "Prepared food" means food prepared on the premises  
31 of a restaurant.

32 (e) "Restaurant" means any place where prepared food is  
33 sold whether for consumption upon the premises or not and which  
34 has annual sales in excess of Three Hundred Twenty-five Thousand  
35 Dollars (\$325,000.00).

36 Section 2. (1) The governing authorities are hereby  
37 authorized to impose upon persons doing business within the city  
38 and county a tax at the rate of two percent (2%) on the gross  
39 receipts of restaurants derived from retail sales of prepared  
40 food, beer and alcoholic beverages and on the gross proceeds of  
41 sales of other businesses derived from retail sales of beer and  
42 alcoholic beverages, excluding sales of alcoholic beverages upon  
43 premises covered by a package retailer's permit and sales of beer  
44 not for consumption on the premises. The governing authorities  
45 shall distribute the avails of the tax in the manner provided in  
46 this subsection (1). The proceeds of the tax shall be distributed  
47 to the Columbus-Lowndes Convention and Visitor's Bureau.

48 (2) (a) Before the tax authorized by this act may be  
49 imposed, the governing authorities shall adopt resolutions



50 declaring their intention to levy the tax and establishing the  
51 amount of the tax levy and the date on which this tax initially  
52 shall be levied and collected. This date shall be the first day  
53 of a month. Notice of the proposed tax levy shall be published  
54 once each week for at least three (3) consecutive weeks in a  
55 newspaper published or having a general circulation in such city  
56 and county. The first publication of such notice shall be made  
57 not less than twenty-one (21) days prior to the date fixed in the  
58 resolution at which the governing authorities propose to levy such  
59 tax and the last publication shall be made not more than seven (7)  
60 days prior to such date. If, within the time of giving notice,  
61 twenty percent (20%) or fifteen hundred (1500), whichever is less,  
62 of the qualified electors of the county shall file a written  
63 petition against the levy of such tax then such tax shall not be  
64 levied unless authorized by a majority of the qualified electors  
65 of such county voting at an election to be called and held for  
66 that purpose. Prior to the effective date of the tax levy  
67 approved as herein provided, the governing authorities shall  
68 furnish to the \* \* \* Commissioner of the \* \* \* Department of  
69 Revenue a certified copy of the resolutions evidencing such tax  
70 levy. The provisions of this section shall not be construed to  
71 authorize a levy by the governing authorities of the county upon  
72 sales by persons within the city.

73 (b) If the tax levied under this chapter was imposed  
74 without a vote of the electorate, the governing authorities shall,



75 within sixty (60) days after the effective date of House Bill No.  
76 1665, 2018 Regular Session, by resolution spread upon its minutes,  
77 declare the intention of the governing authorities to continue  
78 imposing the tax and describe the tax levy including the tax rate,  
79 annual revenue collections and the purposes for which the proceeds  
80 are used. The resolution shall be published once a week for at  
81 least three (3) consecutive weeks in a newspaper published or  
82 having a general circulation in the municipality, with the first  
83 publication to be made within fourteen (14) days after the  
84 governing authorities adopt the resolution declaring their  
85 intention to continue the tax. If, on or before the date  
86 specified in the resolution for filing a written protest, which  
87 date shall be not less that forty-five (45) days and not more than  
88 sixty (60) days after the governing authorities adopt the  
89 resolution, twenty percent (20%) or one thousand five hundred  
90 (1,500), whichever is less, of the qualified electors of the  
91 municipality file a written protest against the imposition of the  
92 tax, then an election upon the levy and assessment of the tax  
93 shall be called and held as in the manner provided for in  
94 subsection (a) of this section, with the election to be conducted  
95 at the next special election day as such is defined by Section  
96 23-15-833, Mississippi Code of 1972, occurring more than sixty  
97 (60) days after the date specified in the resolution for filing a  
98 written protest. If the requisite number of qualified electors  
99 vote against the imposition of the tax, the tax shall cease to be



100 imposed on the first day of the month following certification of  
101 the election results by the election commissioners of the  
102 municipality to the governing authorities. The governing  
103 authorities shall notify the Department of Revenue of the date of  
104 the discontinuance of the tax and shall publish sufficient notice  
105 thereof in a newspaper published or having a general circulation  
106 in the municipality. If no protest is filed, then the governing  
107 authorities shall state that fact in their minutes and may  
108 continue the levy and assessment of the tax.

109 This paragraph (b) shall not apply if the revenue from the  
110 tax authorized by this chapter has been contractually pledged for  
111 the payment of debt incurred prior to the effective date of House  
112 Bill No. 1665, 2018 Regular Session, until such time as the debt  
113 is satisfied. Once the debt has been satisfied, the governing  
114 authorities, shall within sixty (60) days, adopt a resolution  
115 declaring the intention of the governing authorities to continue  
116 the tax which shall initiate the procedure described in paragraph  
117 (a) of this section.

118 (3) Persons, firms or corporations liable for the tax  
119 imposed herein shall add the amount of tax to the sales price of  
120 goods described in subsection (1) of this section and, in addition  
121 thereto, shall collect, insofar as practicable, the amount of the  
122 tax due by them from the person receiving the goods at the time of  
123 payment therefor.



124 (4) The tax shall be collected by and paid to the \* \* \*  
125 Department of Revenue on a form prescribed by the \* \* \* Department  
126 of Revenue, in the same manner that state sales taxes are  
127 computed, collected and paid; and the full enforcement provisions  
128 and all other provisions of Chapter 65, Title 27, Mississippi Code  
129 of 1972, shall apply as necessary to the implementation and  
130 administration of this act.

131 (5) The proceeds of the tax, less three percent (3%) to be  
132 retained by the \* \* \* Department of Revenue to defray the costs of  
133 collections, shall be paid to the governing authorities, to be  
134 placed into a special fund hereby created separate and apart from  
135 any other city or county fund, on or before the fifteenth day of  
136 the month following the month in which collected.

137 (6) The tax levied hereunder may be discontinued by an  
138 action of either or both of the governing authorities adopting a  
139 resolution to that effect. Such resolution shall be effective  
140 beginning on the first day of a month designated in the resolution  
141 and the tax levy shall not apply to sales made on and after said  
142 date. A certified copy of the resolution shall be furnished to  
143 the \* \* \* Department of Revenue at least seven (7) days prior to  
144 its effective date.

145 Section 3. The provisions of Sections 1 and 2 of this act  
146 shall be repealed on July 1, \* \* \* 2022.

147 **SECTION 2.** Chapter 953, Local and Private Laws of 2011, is  
148 amended, as follows:



149 Section 1. (1) There is hereby created the Columbus-Lowndes  
150 Convention and Visitors Bureau, hereinafter referred to as the  
151 "bureau." The bureau shall be composed of nine (9) members who  
152 shall be known as directors.

153 (2) The composition of the bureau and appointments shall be  
154 as follows:

155 (a) The \* \* \* City Council of the City of  
156 Columbus \* \* \* shall appoint four (4) at-large members whose term  
157 shall coincide with the term of office of the members of the City  
158 Council.

159 \* \* \*

160 (b) The \* \* \* Lowndes County Board of Supervisors \* \* \*  
161 shall appoint four (4) at-large members whose term coincides with  
162 the term of office of the members of the Board of Supervisors.

163 \* \* \*

164 (c) The Mayor of the City of Columbus and the President  
165 of the Lowndes County Board of Supervisors shall appoint one (1)  
166 member who shall be an at-large member and who shall serve for a  
167 term of four (4) years.

168 \* \* \*

169 ( \* \* \*d) Any vacancy which may occur shall be filled  
170 in the same manner as the original appointment and shall be made  
171 for the unexpired term. Each member of the bureau shall serve  
172 until a successor is appointed.



173 (3) Any member may be disqualified and removed from office  
174 for any one (1) of the following reasons:

175 (a) Conviction of a felony;

176 (b) Failure to attend three (3) consecutive meetings  
177 without just cause; or

178 (c) Removal at any time of the appointee made by the  
179 city council and the county board of supervisors with or without  
180 cause. If a member of the bureau is removed for one (1) of the  
181 above reasons in this subsection (3), the vacancy shall be filled  
182 in the manner prescribed in this section.

183 (4) Before entering in the duties of office, each director  
184 shall enter into and give bond to be approved by the Secretary of  
185 State in the sum of Ten Thousand Dollars (\$10,000.00), conditioned  
186 on the satisfactory performance of his or her duties. This bond  
187 premium shall be paid from the bureau's funds. Such bond shall be  
188 payable to the city and county and in the event of a breach  
189 thereof, suit may be brought by the city and/or county for the  
190 benefit of the bureau.

191 (5) When the directors of the bureau have been appointed and  
192 qualified, they shall meet in the City of Columbus after giving  
193 not less than five (5) days' notice of the time and place of such  
194 meeting, by regular mail, e-mail or other electronic form,  
195 directed to each member of the bureau at his regular address at  
196 the time of his qualification and posting bond. Such notice shall  
197 be given by the Executive Director of the Columbus-Lowndes





198 Convention and Visitors Bureau. The notice of the meeting may be  
199 waived if directors sign a written waiver of such notice. Any  
200 such waiver shall be attached to the minutes of such meeting.

201 (6) The directors shall elect from among themselves a  
202 chairman. The chairman of the council shall serve a term of not  
203 more than one (1) year, with the first election to be held at the  
204 first scheduled meeting after the members are appointed and  
205 subsequent elections shall be held annually thereafter. The  
206 person elected as chairman may serve consecutive terms. The  
207 bureau shall elect from its members a vice chairman, secretary and  
208 treasurer. The offices of secretary and treasurer may be  
209 combined, if the bureau so decides. The bureau shall promulgate  
210 and adopt bylaws governing its operations and procedures. Five  
211 (5) directors shall constitute a quorum for the transaction of any  
212 business of the bureau.

213 Section 2. (1) The bureau shall be domiciled in the City of  
214 Columbus, Mississippi, and shall have the following powers:

215 (a) To exercise authority over matters related to  
216 establishing, promoting and developing tourism, conventions,  
217 special events and recreation within the City of Columbus and  
218 Lowndes County;

219 (b) To acquire, own, lease, furnish, equip, staff and  
220 operate any and all facilities and equipment necessary or useful  
221 in the promotion of tourism, conventions, special events and  
222 recreation within the city and county;



223 (c) To receive and expend revenues from any sources;

224 (d) To own, lease or contract for any equipment or  
225 office space useful and necessary in the promotion of tourism,  
226 conventions, special events and recreation;

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

230 (f) To contribute funds for the operation of any  
231 visitor information center in the designated area for the repair,  
232 restoration, and maintenance of buildings and grounds owned by  
233 governmental entities and nonprofit corporations which would tend  
234 to promote tourism, conventions and special events in the city and  
235 county; and

236 (g) To have and to exercise all powers necessary or  
237 convenient to effect any and all of the purposes for which the  
238 bureau is organized and created.

239 (2) \* \* \* The bureau \* \* \* shall annually contribute funds  
240 to the \* \* \* Golden Development Link in an amount \* \* \* equal to  
241 Two Hundred Fifty Thousand Dollars (\$250,000.00) of the proceeds  
242 of the tax levied under Chapter 870, Local and Private Laws of  
243 1986, as amended, that are distributed to the bureau in a fiscal  
244 year.

245 Section 3. (1) The bureau shall annually adopt a budget of  
246 receipts and expenditures. The first budget of receipts and  
247 expenditures shall be prepared and adopted by the bureau within



248 thirty (30) days after the election of its first chairman and such  
249 budget shall constitute the budget for the remainder of the  
250 current fiscal year. Thereafter, the budget shall be on the same  
251 fiscal year basis as that of the city or the county.

252 (2) The bureau may borrow money to pay its operating  
253 obligations that cannot be paid at maturity out of current  
254 revenues from the revenues that it receives through the  
255 restaurant/tourism tax or other revenues, but the amount so  
256 borrowed shall in no case exceed the estimated income of the  
257 bureau as shown by the budget adopted prior to that time, and the  
258 income of the bureau, as shown by the budget, shall be dedicated  
259 and set aside to the payment of the indebtedness.

260 (3) The bureau shall keep a monthly docket of claims in  
261 which shall be entered all demands, claims and accounts against  
262 the bureau and such docket shall be a public record.

263 (4) The books of the bureau shall be audited annually by an  
264 independent certified public accountant who shall make a written  
265 report of his or her audit to the bureau and submit a copy of the  
266 report to the governing authorities and the State Department of  
267 Audit. The audit shall be made and completed as soon as  
268 practicable after the close of the fiscal year and copies of the  
269 report delivered as required by this section within fifteen (15)  
270 days after the receipt thereof by the bureau.

271 **SECTION 3.** This act shall take effect and be in force from  
272 and after its passage.

