

By: Representatives Willis, Ladner

To: Local and Private
Legislation

HOUSE BILL NO. 1689

1 AN ACT TO AMEND CHAPTER 1019, LOCAL AND PRIVATE LAWS OF 1996,
 2 AS LAST AMENDED BY CHAPTER 927, LOCAL AND PRIVATE LAWS OF 2017, TO
 3 PROVIDE THAT THE REVENUE FROM THE HANCOCK COUNTY, MISSISSIPPI,
 4 HOTEL AND MOTEL TAX MAY BE USED BY THE HANCOCK COUNTY TOURISM
 5 BUREAU AND/OR THE MISSISSIPPI GULF COAST REGIONAL CONVENTION AND
 6 VISITORS BUREAU IN THE DISCRETION OF THE BOARD OF SUPERVISORS OF
 7 HANCOCK COUNTY; TO PROVIDE THAT THE BOARD OF SUPERVISORS SHALL
 8 HAVE THE SOLE RIGHT TO DESIGNATE WHAT PORTION OR AMOUNT OF THE
 9 PROCEEDS FROM THE HANCOCK COUNTY HOTEL AND MOTEL TAX ARE EXPENDED
 10 BY THE HANCOCK COUNTY TOURISM BUREAU AND/OR THE MISSISSIPPI GULF
 11 COAST REGIONAL CONVENTION AND VISITORS BUREAU; TO PROVIDE THAT THE
 12 BOARD OF SUPERVISORS MAY DIRECT ALL OF THE PROCEEDS FROM THE TAX
 13 TO EITHER ENTITY; AND FOR RELATED PURPOSES.

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

15 **SECTION 1.** Chapter 1019, Local and Private Laws of 1996, as
 16 amended by Chapter 980, Local and Private Laws of 1998, as amended
 17 by Chapter 956, Local and Private Laws of 2000, as amended by
 18 Chapter 977, Local and Private Laws of 2001, as amended by Chapter
 19 916, Local and Private Laws of 2003, as amended by Chapter 960,
 20 Local and Private Laws of 2007, as amended by Chapter 912, Local
 21 and Private Laws of 2010, as amended by Chapter 937, Local and
 22 Private Laws of 2011, as amended by Chapter 901, Local and Private
 23 Laws of 2012, as amended by Chapter 924, Local and Private Laws of



24 2014, as amended by Chapter 927, Local and Private Laws of 2017,
25 is amended as follows:

26 Section 1. The following terms as used in this act shall
27 have meanings ascribed in this section unless the context
28 otherwise clearly requires:

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

31 (b) "Bureau" means the Hancock County Tourism
32 Development Bureau.

33 (c) "Casino" means any casino properly licensed by the
34 Mississippi Gaming Commission and operating in Hancock County,
35 Mississippi.

36 (d) "Complimentary sales" or "complimentaries" means
37 activities involving the furnishing or providing of rooms for
38 lodging or sleeping, or the furnishing or providing of food or
39 beverage for the public's consumption, or the furnishing or
40 providing of other services, which any casino performs without
41 cost to the recipient at the point of sale.

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

43 (f) "Hotel" or "motel" means any establishment engaged
44 in the business of furnishing or providing rooms intended or
45 designed for lodging or sleeping purposes for transient guests and
46 does not encompass any hospital, convalescent or nursing homes or
47 sanitarium or any hotel-like facility operated by or in connection



48 with a hospital or medical clinic providing rooms exclusively for
49 patients and their families.

50 (g) "Similar establishment" means any bed and breakfast
51 or condominium or time-share establishment that provides rooms
52 intended or designed for lodging or sleeping purposes for
53 transient guests.

54 (h) "Tourism-related business" means any business,
55 firm, or company engaged in the activity of operating a
56 restaurant, hotel or motel, casino, or similar business that
57 provides goods, service or entertainment for the enjoyment of
58 persons not residing in Hancock County.

59 Section 2. (1) For the purposes of providing funds to
60 promote and develop tourism and tourism-related activities in
61 Hancock County, Mississippi, there is levied and assessed against
62 and shall be collected from every person, firm, corporation,
63 operating hotels or motels, or a similar establishment, renting
64 rooms to transient guests for ninety (90) days or less in Hancock
65 County an assessment, in addition to all other taxes not imposed,
66 which shall be in an amount not to exceed two percent (2%) of the
67 gross proceeds of sales derived from room rentals by hotels,
68 motels and similar establishments in Hancock County. The
69 assessment shall not be levied upon or collected from gross
70 proceeds of nontaxable rooms, complimentary sales or
71 complimentaries.



72 (2) (a) Before imposing the taxes authorized in subsection
73 (1) of this section the board of supervisors shall, by resolution
74 spread upon its minutes, declare its intention to impose the taxes
75 authorized by this act and shall state in such resolution the
76 amount of the tax to be imposed, and shall fix in such resolution
77 the date upon which the board proposes to enact its resolution
78 directing the levy and assessment of such tax. Such resolution
79 shall be published once a week for at least three (3) weeks in a
80 newspaper published or having a general circulation in the county,
81 with the first publication to be made not less than fourteen (14)
82 days before the date fixed in the resolution under which the board
83 proposes to levy and assess such tax, and the last publication
84 shall be made not more than seven (7) days before such date. If,
85 on or before the date specified in the resolution, twenty percent
86 (20%) or one thousand five hundred (1,500), whichever is less, of
87 the qualified electors of the county file a written protest
88 against the imposition of such tax, then an election upon the levy
89 and assessment of such tax shall be called and held as herein
90 provided. If no such protest is filed, then the board may enact
91 its resolution directing the levy and assessment of the tax at any
92 time within a period of six (6) months after the date specified in
93 the resolution. If an election is required by the protest of the
94 required number of qualified electors of the county, then an
95 election shall be held by the county under applicable laws for
96 conducting elections of such assessment issues, with such election



97 to be conducted at the next special election day as such is
98 defined by Section 23-15-833, Mississippi Code of 1972, occurring
99 more than sixty (60) days after the date specified in the
100 resolution.

101 (b) When the results of the election on the question of
102 the levy of the tax have been canvassed by the election
103 commissioners of the county and certified by them to the board of
104 supervisors, it shall be the duty of the board of supervisors to
105 determine and adjudicate whether or not a majority of the
106 qualified electors who voted thereon in the election voted in
107 favor of the levy of the tax, and unless a majority of the
108 qualified electors who voted thereon in the election voted in
109 favor of the levy of the tax, then the tax shall not be levied.
110 If a majority of the qualified electors who vote thereon in the
111 election vote in favor of the levy of the tax, then the board of
112 supervisors may levy the tax, in whole or in part, within six (6)
113 months after the date of the election or the date of the final
114 favorable termination of any litigation affecting the levy of the
115 tax.

116 (c) If the tax levied under this chapter was imposed
117 without a vote of the electorate, the board of supervisors shall,
118 within sixty (60) days after the effective date of Senate Bill No.
119 2911, 2014 Regular Session, by resolution spread upon its minutes,
120 declare the intention of the board of supervisors to continue
121 imposing the tax and describe the tax levy including the tax rate,



122 annual revenue collections and the purposes for which the proceeds
123 are used. The resolution shall be published once a week for at
124 least three (3) consecutive weeks in a newspaper published or
125 having a general circulation in the county, with the first
126 publication to be made within fourteen (14) days after the board
127 of supervisors adopts the resolution declaring its intention to
128 continue the tax. If, on or before the date specified in the
129 resolution for filing a written protest, which date shall be not
130 less than forty-five (45) days and not more than sixty (60) days
131 after the board of supervisors adopt the resolution, twenty
132 percent (20%) or one thousand five hundred (1,500), whichever is
133 less, of the qualified electors of the county file a written
134 protest against the imposition of the tax, then an election upon
135 the levy and assessment of the tax shall be called and held as in
136 the manner provided for in paragraph (a) of this subsection, with
137 the election to be conducted at the next special election day as
138 such is defined by Section 23-15-833, Mississippi Code of 1972,
139 occurring more than sixty (60) days after the date specified in
140 the resolution for filing a written protest. If the requisite
141 number of qualified electors vote against the imposition of the
142 tax, the tax shall cease to be imposed on the first day of the
143 month following certification of the election results by the
144 election commissioners of the county to the board of supervisors.
145 The board of supervisors shall notify the Department of Revenue of
146 the date of the discontinuance of the tax and shall publish



147 sufficient notice thereof in a newspaper published or having a
148 general circulation in the county. If no protest is filed, then
149 the board of supervisors shall state that fact in their minutes
150 and may continue the levy and assessment of the tax.

151 This paragraph (b) shall not apply if the revenue from the
152 tax authorized by this chapter has been contractually pledged for
153 the payment of debt incurred prior to the effective date of Senate
154 Bill No. 2911, 2014 Regular Session, until such time as the debt
155 is satisfied. Once the debt has been satisfied, the board of
156 supervisors shall, within sixty (60) days, adopt a resolution
157 declaring the intention of the board of supervisors to continue
158 the tax which shall initiate the procedure described in paragraph
159 (a) of this subsection.

160 (3) (a) Persons liable for the tax imposed herein shall add
161 the amount of tax to the sales price or gross proceeds of sales
162 and shall collect, insofar as practicable, the amount of the tax
163 due by him from the person receiving the services at the time of
164 payment therefor.

165 (b) The tax shall be collected by and paid to the
166 Department of Revenue on a form prescribed by the Department of
167 Revenue, in the same manner that state sales taxes are computed,
168 collected and paid; and the full enforcement provisions and all
169 other provisions of Chapter 65, Title 27, Mississippi Code of
170 1972, shall apply as necessary to the implementation and
171 administration of this act.



172 (c) The proceeds of the tax, less three percent (3%) to
173 be retained by the Department of Revenue to defray the cost of
174 collection, shall be paid to the board of supervisors of the
175 county on or before the fifteenth day of the month following the
176 month in which collected by the Department of Revenue.

177 (d) The proceeds of the tax shall not be considered by
178 the county as general fund revenues and shall be dedicated to and
179 used by the bureau and/or the Mississippi Gulf Coast Regional
180 Convention and Visitors Bureau, in the discretion of the board of
181 supervisors, solely for the promotion of tourism and
182 tourism-related activities in the county.

183 Section 3. (1) The funds derived from the proceeds of the
184 tax authorized in Section 2 of this act and appropriated by the
185 board of supervisors shall be expended by the Hancock County
186 Tourism Bureau and/or the Mississippi Gulf Coast Regional
187 Convention and Visitors Bureau, created by this act and to be
188 composed of nine (9) members, appointed as provided in this
189 section. The board of supervisors shall have the sole right to
190 designate what portion or amount of the proceeds of the tax are
191 expended by the Hancock County Tourism Bureau and/or the
192 Mississippi Gulf Coast Regional Convention and Visitors Bureau,
193 and the board of supervisors may direct all of the proceeds of the
194 tax to either entity. The board of supervisors shall appoint four
195 (4) members to the bureau. The Mayor and the City Council of the
196 City of Bay St. Louis, respectively, each shall appoint one (1)



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

203 (2) The members of the bureau shall be appointed within
204 sixty (60) days after the effective date of this act in the
205 following manner: Two (2) members shall be appointed to serve for
206 terms of one (1) year, four (4) members shall be appointed to
207 serve for terms of two (2) years, and three (3) members shall be
208 appointed to serve for terms of three (3) years. The board of
209 supervisors, the governing authorities of the Cities of Bay St.
210 Louis and Waveland, and the Hancock County Chamber of Commerce
211 shall draw lots to determine which of the nine (9) members of the
212 bureau shall be appointed for the initial terms of office. After
213 the expiration of the initial terms, all subsequent appointments
214 shall be made for terms of three (3) years from the expiration
215 date of the previous term, except that any appointment to fill a
216 vacancy shall be for the remainder of the unexpired term only.
217 Before entering on the duties of the office each member of the
218 bureau shall enter into and give bond to be approved by the
219 Secretary of State of the State of Mississippi in the sum of
220 Fifteen Thousand Dollars (\$15,000.00) conditioned on the
221 satisfactory performance of his duties. This bond premium shall



222 be paid from the bureau's fund. Such bond shall be payable to
223 Hancock County and in the event of a breach thereof, suit may be
224 brought by the county for the benefit of the bureau.

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

228 (a) Procedures and times for its meetings following
229 Roberts Rules of Order and complying with the Open Meetings Law of
230 Mississippi, Section 25-41-1 et seq., Mississippi Code of 1972.

231 (b) The secretary-treasurer making a monthly report to
232 the board of supervisors and the governing authorities of the
233 Cities of Bay St. Louis and Waveland as to the current operational
234 and financial status of the bureau and providing a written copy of
235 such report.

236 (c) The bureau annually causing a complete review of
237 all the books and accounts of the bureau to be made by an
238 independent, certified public accountant and shall provide a copy
239 to the board of supervisors and the governing authorities of the
240 Cities of Bay St. Louis and Waveland.

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

244 (4) (a) Within thirty (30) days after the initial
245 appointments of the bureau have been made, the bureau shall meet
246 and from their number choose a president, vice president and



247 secretary-treasurer. These officers will serve for one-year terms
248 and an election will be held annually to select officers.

249 (b) The bureau shall require the necessary and
250 appropriate bond for persons authorized or responsible for the
251 funds of the bureau. Any action taken by the bureau shall be
252 official and may take place at regular, special, or adjourned
253 meetings.

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

259 (d) The officers of the bureau may employ any personnel
260 and take any other acts they deem necessary to carry out in the
261 mission of the bureau. The officers of the bureau shall set the
262 level of compensation to be paid to the bureau's employees.

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

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

268 (2) The bureau shall have the authority to (a) apply for and
269 accept grants and loans on behalf of the board of supervisors, the
270 governing authorities of the City of Bay St. Louis and the
271 governing authorities of the City of Waveland, as appropriate,



272 from the State of Mississippi or the United States of America or
273 any agency thereof; and (b) contract with any agency of the State
274 of Mississippi or the United States of America for the development
275 and promotion of tourism in Hancock County.

276 Section 5. (1) The Board of Supervisors of Hancock County,
277 Mississippi, may, in its discretion, enter into contracts with
278 not-for-profit organizations to provide services for advertising,
279 marketing, and promotion of tourism and conventions and other
280 related activities normally carried out by the bureau.

281 (2) The authority granted to the board of supervisors in
282 this section shall not dissolve the bureau or rescind the
283 authority granted to the bureau.

284 Section 6. This act shall stand repealed on July 1, 2021.

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

