

By: Senator(s) Younger

To: Local and Private

SENATE BILL NO. 3068
(As Passed the Senate)

1 AN ACT TO AMEND CHAPTER 870, LOCAL AND PRIVATE LAWS OF 1986,
2 AS LAST AMENDED BY CHAPTER 948, LOCAL AND PRIVATE LAWS OF 2008, TO
3 EXTEND THE REPEAL DATE ON THE PROVISIONS OF LAW THAT AUTHORIZE THE
4 MAYOR AND CITY COUNCIL OF THE CITY OF COLUMBUS, MISSISSIPPI, AND
5 THE BOARD OF SUPERVISORS OF LOWNDES COUNTY, MISSISSIPPI, TO LEVY A
6 TAX ON RETAIL SALES OF BEER, ALCOHOLIC BEVERAGES AND PREPARED FOOD
7 SOLD BY RESTAURANTS; TO REVISE THE DEFINITION OF THE TERM
8 "RESTAURANT" IN SUCH LAW TO REMOVE THE ANNUAL SALES REQUIREMENT;
9 TO AMEND CHAPTER 953, LOCAL AND PRIVATE LAWS OF 2011, TO REVISE
10 THE MEMBERSHIP OF THE COLUMBUS-LOWNDES CONVENTION AND VISITORS
11 BUREAU; TO REQUIRE THE BUREAU TO ANNUALLY CONTRIBUTE \$250,000.00
12 TO THE GOLDEN TRIANGLE DEVELOPMENT LINK; AND FOR RELATED PURPOSES.

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

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

19 Section 1. Whenever used in this act, unless a different
20 meaning clearly appears in the context, the following terms shall
21 have the following meanings:

- 22 (a) "City" means the City of Columbus, Mississippi.
- 23 (b) "County" means Lowndes County, Mississippi.



24 (c) "Governing authorities" means the Mayor and City
25 Council of the City of Columbus, Mississippi, and the Board of
26 Supervisors of Lowndes County, Mississippi.

27 (d) "Prepared food" means food prepared on the premises
28 of a restaurant.

29 (e) "Restaurant" means any place where prepared food is
30 sold whether for consumption upon the premises or not * * *.

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

43 (2) (a) Before the tax authorized by this act may be
44 imposed, the governing authorities shall adopt resolutions
45 declaring their intention to levy the tax and establishing the
46 amount of the tax levy and the date on which this tax initially
47 shall be levied and collected. This date shall be the first day
48 of a month. Notice of the proposed tax levy shall be published



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

68 (b) (i) If the tax levied under this chapter was
69 imposed without a vote of the electorate, the governing
70 authorities shall, within sixty (60) days after the effective date
71 of Senate Bill No. 3068, 2018 Regular Session, by resolution
72 spread upon its minutes, declare the intention of the governing
73 authorities to continue imposing the tax and describe the tax levy



74 including the tax rate, annual revenue collections and the
75 purposes for which the proceeds are used. The resolution shall be
76 published once a week for at least three (3) consecutive weeks in
77 a newspaper published or having a general circulation in the
78 county, with the first publication to be made within fourteen (14)
79 days after the governing authorities adopt the resolution
80 declaring its intention to continue the tax. If, on or before the
81 date specified in the resolution for filing a written protest,
82 which date shall be not less than forty-five (45) days and not
83 more than sixty (60) days after the governing authorities adopt
84 the resolution, twenty percent (20%) or one thousand five hundred
85 (1,500), whichever is less, of the qualified electors of the
86 county file a written protest against the imposition of the tax,
87 then an election upon the levy and assessment of the tax shall be
88 called and held as in the manner provided for in paragraph (a) of
89 this subsection, with the election to be conducted at the next
90 special election day as such is defined by Section 23-15-833,
91 Mississippi Code of 1972, occurring more than sixty (60) days
92 after the date specified in the resolution for filing a written
93 protest. If the requisite number of qualified electors vote
94 against the imposition of the tax, the tax shall cease to be
95 imposed on the first day of the month following certification of
96 the election results by the election commissioners of the county
97 to the board of supervisors. The governing authorities shall
98 notify the Department of Revenue of the date of the discontinuance



99 of the tax and shall publish sufficient notice thereof in a
100 newspaper published or having a general circulation in the county.
101 If no protest is filed, then the governing authorities shall state
102 that fact in their minutes and may continue the levy and
103 assessment of the tax.

104 (ii) Subparagraph (i) of this paragraph (b) shall
105 not apply if the revenue from the tax authorized by this chapter
106 has been contractually pledged for the payment of debt incurred
107 prior to the effective date of Senate Bill No. 3068, 2018 Regular
108 Session, until such time as the debt is satisfied. Once the debt
109 has been satisfied, the governing authorities, shall within sixty
110 (60) days, adopt a resolution declaring the intention of the
111 governing authorities to continue the tax which shall initiate the
112 procedure described in subparagraph (i) of this paragraph (b).

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

119 (4) The tax shall be collected by and paid to the * * *
120 Department of Revenue on a form prescribed by the * * * Department
121 of Revenue, in the same manner that state sales taxes are
122 computed, collected and paid; and the full enforcement provisions
123 and all other provisions of Chapter 65, Title 27, Mississippi Code



124 of 1972, shall apply as necessary to the implementation and
125 administration of this act.

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

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

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

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

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



148 (2) The composition of the bureau and appointments shall be
149 as follows:

150 (a) The * * * City Council of the City of
151 Columbus * * * shall appoint four (4) at-large members whose term
152 shall coincide with the term of office of the members of the City
153 Council.

154 * * *

155 (b) The * * * Lowndes County Board of Supervisors * * *
156 shall appoint four (4) at-large members whose term coincides with
157 the term of office of the members of the Board of Supervisors.

158 * * *

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

163 * * *

164 (* * * d) Any vacancy which may occur shall be filled
165 in the same manner as the original appointment and shall be made
166 for the unexpired term. Each member of the bureau shall serve
167 until a successor is appointed.

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

170 (a) Conviction of a felony;

171 (b) Failure to attend three (3) consecutive meetings
172 without just cause; or



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

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

186 (5) When the directors of the bureau have been appointed and
187 qualified, they shall meet in the City of Columbus after giving
188 not less than five (5) days' notice of the time and place of such
189 meeting, by regular mail, e-mail or other electronic form,
190 directed to each member of the bureau at his regular address at
191 the time of his qualification and posting bond. Such notice shall
192 be given by the Executive Director of the Columbus-Lowndes
193 Convention and Visitors Bureau. The notice of the meeting may be
194 waived if directors sign a written waiver of such notice. Any
195 such waiver shall be attached to the minutes of such meeting.

196 (6) The directors shall elect from among themselves a
197 chairman. The chairman of the council shall serve a term of not



198 more than one (1) year, with the first election to be held at the
199 first scheduled meeting after the members are appointed and
200 subsequent elections shall be held annually thereafter. The
201 person elected as chairman may serve consecutive terms. The
202 bureau shall elect from its members a vice chairman, secretary and
203 treasurer. The offices of secretary and treasurer may be
204 combined, if the bureau so decides. The bureau shall promulgate
205 and adopt bylaws governing its operations and procedures. Five
206 (5) directors shall constitute a quorum for the transaction of any
207 business of the bureau.

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

210 (a) To exercise authority over matters related to
211 establishing, promoting and developing tourism, conventions,
212 special events and recreation within the City of Columbus and
213 Lowndes County;

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

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

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



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

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

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

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

240 Section 3. (1) The bureau shall annually adopt a budget of
241 receipts and expenditures. The first budget of receipts and
242 expenditures shall be prepared and adopted by the bureau within
243 thirty (30) days after the election of its first chairman and such
244 budget shall constitute the budget for the remainder of the
245 current fiscal year. Thereafter, the budget shall be on the same
246 fiscal year basis as that of the city or the county.



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

255 (3) The books of the bureau shall be audited annually by an
256 independent certified public accountant who shall make a written
257 report of his or her audit to the bureau and submit a copy of the
258 report to the governing authorities and the State Department of
259 Audit. The audit shall be made and completed as soon as
260 practicable after the close of the fiscal year and copies of the
261 report delivered as required by this section within fifteen (15)
262 days after the receipt thereof by the bureau.

263 **SECTION 3.** This act shall take effect and be in force from
264 and after July 1, 2018, and shall be repealed from and after June
265 30, 2018.

