

By: Senator(s) Moran

To: Local and Private

SENATE BILL NO. 3072
(As Sent to Governor)

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 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 THAT THE PROCEEDS FROM THE
9 HANCOCK COUNTY HOTEL AND MOTEL TAX ARE EXPENDED BY THE HANCOCK
10 COUNTY TOURISM BUREAU OR THE MISSISSIPPI GULF COAST REGIONAL
11 CONVENTION AND VISITORS BUREAU; TO PROVIDE FOR AN INDIRECT
12 REFERENDUM ON THE QUESTION OF WHETHER THE BOARD OF SUPERVISORS
13 SHALL HAVE THE SOLE RIGHT TO DESIGNATE THAT THE PROCEEDS OF THE
14 TAX ARE EXPENDED BY THE HANCOCK COUNTY TOURISM BUREAU OR THE
15 MISSISSIPPI GULF COAST REGIONAL CONVENTION AND VISITORS BUREAU;
16 AND FOR RELATED PURPOSES.

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

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



26 Laws of 2012, as amended by Chapter 924, Local and Private Laws of
27 2014, as amended by Chapter 927, Local and Private Laws of 2017,
28 is amended as follows:

29 Section 1. The following terms as used in this act shall
30 have meanings ascribed in this section unless the context
31 otherwise clearly requires:

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

34 (b) "Bureau" means the Hancock County Tourism
35 Development Bureau.

36 (c) "Casino" means any casino properly licensed by the
37 Mississippi Gaming Commission and operating in Hancock County,
38 Mississippi.

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

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

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



51 with a hospital or medical clinic providing rooms exclusively for
52 patients and their families.

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

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

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



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



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

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

119 (c) If the tax levied under this chapter was imposed
120 without a vote of the electorate, the board of supervisors shall,
121 within sixty (60) days after the effective date of Senate Bill No.
122 2911, 2014 Regular Session, by resolution spread upon its minutes,
123 declare the intention of the board of supervisors to continue
124 imposing the tax and describe the tax levy including the tax rate,



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



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

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

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

168 (b) The tax shall be collected by and paid to the
169 Department of Revenue on a form prescribed by the Department of
170 Revenue, in the same manner that state sales taxes are computed,
171 collected and paid; and the full enforcement provisions and all
172 other provisions of Chapter 65, Title 27, Mississippi Code of
173 1972, shall apply as necessary to the implementation and
174 administration of this act.



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

180 (d) (i) The proceeds of the tax shall not be
181 considered by the county as general fund revenues * * *. Subject
182 to subparagraph (ii) of this paragraph, the proceeds of the tax
183 shall be dedicated to and used by the bureau or the Mississippi
184 Gulf Coast Regional Convention and Visitors Bureau, in the
185 discretion of the board of supervisors, solely for the promotion
186 of tourism and tourism-related activities in the county.

187 (ii) Before the proceeds of the tax are dedicated
188 to and used as prescribed under subparagraph (i) of this paragraph
189 (d), the board of supervisors shall adopt a resolution declaring
190 its intention to dedicate and use the proceeds of the tax as
191 prescribed under subparagraph (i) of this paragraph (d). Notice
192 of the proposed dedication and use of the proceeds of the tax
193 shall be published once each week for at least three (3)
194 consecutive weeks in a newspaper having a general circulation in
195 Hancock County. The first publication of the notice shall be made
196 not less than twenty-one (21) days before the date fixed in the
197 resolution on which the proposed dedication and use of the
198 proceeds of the tax shall occur, and the last publication of the
199 notice shall be made not more than seven (7) days before such



200 date. If, within the time of giving notice, twenty percent (20%)
201 or one thousand five hundred (1,500), whichever is less, of the
202 qualified electors of Hancock County file a written petition
203 against the proposed dedication and use of the proceeds of the
204 tax, then such dedication and use of the proceeds of the tax shall
205 not be dedicated and used as prescribed under this paragraph
206 (d) (i) unless authorized by a sixty percent (60%) majority of the
207 qualified electors of Hancock County, voting at an election to be
208 called and held for that purpose. At least thirty (30) days
209 before the proposed dedication and use of the proceeds of the tax,
210 the board of supervisors shall furnish to the Department of
211 Revenue a certified copy of the resolution evidencing such
212 dedication and use of the proceeds of the tax.

213 Section 3. (1) Subject to Section 2(3)(d) of this act, the
214 funds derived from the proceeds of the tax authorized in Section 2
215 of this act and appropriated by the board of supervisors shall be
216 expended by the Hancock County Tourism Bureau or the Mississippi
217 Gulf Coast Regional Convention and Visitors Bureau, created by
218 this act and to be composed of nine (9) members, appointed as
219 provided in this section. The board of supervisors shall have the
220 sole right to designate that the proceeds of the tax are expended
221 by the Hancock County Tourism Bureau or the Mississippi Gulf Coast
222 Regional Convention and Visitors Bureau, and the board of
223 supervisors shall direct all of the proceeds of the tax to the
224 Hancock County Tourism Bureau or the Mississippi Gulf Coast



225 Regional Convention and Visitors Bureau. The board of supervisors
226 shall appoint four (4) members to the bureau. The Mayor and the
227 City Council of the City of Bay St. Louis, respectively, each
228 shall appoint one (1) member to the bureau. The Mayor and the
229 Board of Aldermen of the City of Waveland, respectively, each
230 shall appoint one (1) member to the bureau. The Hancock County
231 Chamber of Commerce shall appoint one (1) member to the bureau.
232 Each person appointed as a member to the bureau may be engaged in
233 or employed by tourism-related businesses in Hancock County.

234 (2) The members of the bureau shall be appointed within
235 sixty (60) days after the effective date of this act in the
236 following manner: Two (2) members shall be appointed to serve for
237 terms of one (1) year, four (4) members shall be appointed to
238 serve for terms of two (2) years, and three (3) members shall be
239 appointed to serve for terms of three (3) years. The board of
240 supervisors, the governing authorities of the Cities of Bay St.
241 Louis and Waveland, and the Hancock County Chamber of Commerce
242 shall draw lots to determine which of the nine (9) members of the
243 bureau shall be appointed for the initial terms of office. After
244 the expiration of the initial terms, all subsequent appointments
245 shall be made for terms of three (3) years from the expiration
246 date of the previous term, except that any appointment to fill a
247 vacancy shall be for the remainder of the unexpired term only.
248 Before entering on the duties of the office each member of the
249 bureau shall enter into and give bond to be approved by the



250 Secretary of State of the State of Mississippi in the sum of
251 Fifteen Thousand Dollars (\$15,000.00) conditioned on the
252 satisfactory performance of his duties. This bond premium shall
253 be paid from the bureau's fund. Such bond shall be payable to
254 Hancock County and in the event of a breach thereof, suit may be
255 brought by the county for the benefit of the bureau.

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

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

262 (b) The secretary-treasurer making a monthly report to
263 the board of supervisors and the governing authorities of the
264 Cities of Bay St. Louis and Waveland as to the current operational
265 and financial status of the bureau and providing a written copy of
266 such report.

267 (c) The bureau annually causing a complete review of
268 all the books and accounts of the bureau to be made by an
269 independent, certified public accountant and shall provide a copy
270 to the board of supervisors and the governing authorities of the
271 Cities of Bay St. Louis and Waveland.

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



275 (4) (a) Within thirty (30) days after the initial
276 appointments of the bureau have been made, the bureau shall meet
277 and from their number choose a president, vice president and
278 secretary-treasurer. These officers will serve for one-year terms
279 and an election will be held annually to select officers.

280 (b) The bureau shall require the necessary and
281 appropriate bond for persons authorized or responsible for the
282 funds of the bureau. Any action taken by the bureau shall be
283 official and may take place at regular, special, or adjourned
284 meetings.

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

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

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

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



299 (2) The bureau shall have the authority to (a) apply for and
300 accept grants and loans on behalf of the board of supervisors, the
301 governing authorities of the City of Bay St. Louis and the
302 governing authorities of the City of Waveland, as appropriate,
303 from the State of Mississippi or the United States of America or
304 any agency thereof; and (b) contract with any agency of the State
305 of Mississippi or the United States of America for the development
306 and promotion of tourism in Hancock County.

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

312 (2) The authority granted to the board of supervisors in
313 this section shall not dissolve the bureau or rescind the
314 authority granted to the bureau.

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

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

