

By: Representative Anthony

To: Local and Private
Legislation

HOUSE BILL NO. 1482

1 AN ACT TO AMEND CHAPTER 931, LOCAL AND PRIVATE LAWS OF 2003,
2 AS LAST AMENDED BY CHAPTER 928, LOCAL AND PRIVATE LAWS OF 2017,
3 TO EXTEND THE REPEAL DATE FROM JULY 1, 2021, TO JULY 1, 2025, ON
4 THE LAW THAT CREATES THE INDIANOLA TOURISM COMMISSION, PROVIDES
5 FOR THE COMPOSITION OF THE COMMISSION, PRESCRIBES THE POWERS AND
6 DUTIES OF THE COMMISSION AND AUTHORIZES THE GOVERNING AUTHORITIES
7 TO LEVY A TAX TO FUND THE COMMISSION; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Chapter 931, Local and Private Laws of 2003, as
10 amended by Chapter 959, Local and Private Laws of 2007, as amended
11 by Chapter 921, Local and Private Laws of 2011, as amended by
12 Chapter 940, Local and Private Laws of 2014, as amended by Chapter
13 928, Local and Private Laws of 2017, is amended as follows:

14 Section 1. For the purposes of this act, the following terms
15 shall have the following meanings:

16 (a) "Bar" means any bar, tavern or lounge where
17 alcoholic beverages are sold for consumption on the premises;

18 (b) "Commission" means the Indianola Tourism
19 Commission;

20 (c) "City" means the City of Indianola, Mississippi;



21 (d) "Governing authorities" means the Mayor and Board
22 of Aldermen of the City of Indianola;

23 (e) "Hotel" or "motel" means any establishment engaged
24 in the business of furnishing or providing rooms intended or
25 designed for lodging or sleeping purposes for transient guests,
26 which establishment consists of ten (10) or more guest rooms and
27 does not encompass any hospital, convalescent or nursing home or
28 sanitarium, or any hotel-like facility operated by or in
29 connection with a hospital or medical clinic providing rooms
30 exclusively for patients and their families;

31 (f) "Prepared food" means food prepared on the premises
32 of a restaurant; and

33 (g) "Restaurant" means any place, including hotel and
34 motel dining rooms, cafeterias, cafes and lunch stands, where
35 prepared food and drink are sold for consumption either upon or
36 off the premises.

37 Section 2. (1) There is created the Indianola Tourism
38 Commission which shall be domiciled in Indianola, Mississippi.
39 The commission shall function in an advisory capacity as a part of
40 the executive branch of the municipal government of the City of
41 Indianola and shall study and advise the executive branch in the
42 areas of promoting conventions and tourism. The commission may
43 carry out other tasks as the mayor, by executive order, may assign
44 to it from time to time. The city attorney shall be the attorney
45 for the commission.



46 (2) The commission shall be composed of the following
47 members:

48 (a) One (1) member from each of the five (5) wards in
49 the city to be chosen by the board of aldermen. The mayor may
50 nominate persons and each alderman may nominate one (1) person
51 from his or her ward;

52 (b) A member of the executive committee of the
53 Indianola Chamber of Commerce selected by the executive committee,
54 who shall serve as an ex officio voting member;

55 (c) A member of the Board of B.B. King Museum
56 Foundation, to be selected by that board, who shall serve as an ex
57 officio voting member;

58 (d) A representative of the owners of hotels/motels
59 operating within the City of Indianola to be chosen by the board
60 of aldermen. The mayor may nominate a person and each alderman
61 may nominate a person from his or her ward; and

62 (e) A representative of the owners of restaurants and
63 bars operating within the City of Indianola to be chosen by the
64 board of aldermen. The mayor may nominate a person and each
65 alderman may nominate a person from his or her ward.

66 (3) The five (5) appointed members of the commission who
67 represent the five (5) city wards and the two (2) members
68 appointed to represent the hotel/motel owners and restaurant/bar
69 owners shall each serve a one-year term of office beginning and
70 ending on dates established by the board of aldermen. The members



71 from the Chamber of Commerce and the B.B. King Museum Foundation
72 shall serve so long as they hold their respective positions with
73 the organization they represent. Vacancies on the council shall
74 be filled in the same manner as the original appointment for the
75 unexpired term.

76 (4) Any member may be disqualified and removed from office
77 for conviction of a felony or for failure to attend three (3)
78 consecutive meetings without just cause.

79 (5) Before entering on the duties of office, each member
80 shall enter into and give bond to be approved by the Secretary of
81 State in the sum of Twenty-five Thousand Dollars (\$25,000.00),
82 conditioned on the satisfactory performance of his duties. This
83 bond premium shall be paid from the commission's funds. Such bond
84 shall be payable to the county and in the event of a breach
85 thereof, suit may be brought by the county for the benefit of the
86 council.

87 (6) When the members of the commission have been appointed
88 and qualified, they shall meet in the City of Indianola after
89 giving not less than ten (10) days' notice of the time and place
90 of the meeting by registered mail, postage prepaid, directed to
91 each member of the commission at his regular address at the time
92 of his qualification and posting bond. The notice shall be given
93 by the Mayor of Indianola. The notice of such meeting may be
94 waived if all members sign a written waiver of notice. Any waiver
95 shall be attached to the minutes of the meeting.



96 (7) The members shall elect from among themselves a
97 chairman. The chairman of the commission shall serve a term of
98 not more than one (1) year, with the first election to be held at
99 the first scheduled meeting after the members are appointed and
100 subsequent elections shall be held annually thereafter. The
101 person elected as chairman may serve consecutive terms. The
102 commission shall elect from its membership a vice chairman,
103 secretary and treasurer. The offices of secretary and treasurer
104 may be combined, if the commission elects. The commission may
105 promulgate and adopt bylaws governing its operations and
106 procedures. Five (5) members shall constitute a quorum for the
107 transaction of any business of the commission.

108 Section 3. The council shall be domiciled in the City of
109 Indianola, Mississippi, and shall have the following powers:

110 (a) To exercise authority over matters related to
111 establishing, promoting and developing tourism and economic
112 development within the City of Indianola;

113 (b) To acquire, own, lease, furnish, equip, staff and
114 operate any and all facilities and equipment necessary or useful
115 in the promotion of tourism and economic development within the
116 city;

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

118 (d) To own, lease or contract for any equipment or
119 office space useful and necessary in the promotion of tourism and
120 economic development;



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

124 (f) To contribute funds for the operation of any
125 visitor information center in the designated area for the repair,
126 restoration and maintenance of buildings and grounds owned by
127 governmental entities and nonprofit corporations which would tend
128 to promote tourism or economic development in the city and the
129 county; and

130 (g) To have and exercise all powers necessary or
131 convenient to effect any and all of the purposes for which the
132 council is organized.

133 Section 4. (1) For the purpose of providing funds for the
134 promotion of tourism and economic development in the City of
135 Indianola, the governing authorities of the City of Indianola,
136 Mississippi, are authorized, in their discretion, to levy and
137 collect a tax upon every person, firm or corporation operating a
138 hotel or motel in the City of Indianola, Mississippi, which shall
139 be in addition to all other taxes and assessments imposed, which
140 shall not exceed two percent (2%) of the gross proceeds of sales
141 derived from room rentals of such hotels or motels.

142 (2) In addition to the authority in subsection (1) of this
143 section, the governing authorities of the City of Indianola,
144 Mississippi, are authorized, in their discretion, to levy and
145 collect a tax upon every person, firm or corporation operating a



146 restaurant or bar in the City of Indianola, Mississippi, which
147 shall be in addition to all other taxes and assessments imposed,
148 which shall not exceed two percent (2%) of the gross proceeds of
149 restaurant sales of prepared food, beer or any other alcoholic
150 beverage.

151 (3) Persons, firms or corporations liable for the tax
152 imposed under subsections (1) and (2) of this section shall add
153 the amount of the tax to the sales price and shall collect,
154 insofar as is practicable, the amount of the tax due by him from
155 the person receiving the services or product at the time of
156 payment.

157 (4) Such tax shall be collected by and paid to the
158 Department of Revenue on a form prescribed by the Department of
159 Revenue in the same manner that state sales taxes are computed,
160 collected and paid; and the full enforcement provisions and all
161 other provisions of Chapter 65, Title 27, Mississippi Code of
162 1972, shall apply as necessary to the implementation and
163 administration of this act.

164 (5) The proceeds of the tax, less three percent (3%) which
165 shall be retained by the Department of Revenue to defray the costs
166 of collection, shall be paid to the governing authorities on or
167 before the fifteenth day of the month following the month in which
168 they are collected.



169 (6) The proceeds of the tax shall not be considered by the
170 City of Indianola as general fund revenues but shall be dedicated
171 to and expended solely for the purposes specified in this section.

172 (7) The tax may be discontinued by the adoption of a
173 resolution to that effect by the Mayor and Board of Aldermen of
174 the City of Indianola. The resolution shall be effective on the
175 last day of a month and a certified copy of such resolution shall
176 be furnished to the Commissioner of Revenue.

177 Section 5. (1) Before the tax authorized by this act may be
178 imposed, the governing authorities shall adopt a resolution
179 declaring their intention to levy the tax, setting forth the
180 amount of such tax and establishing the date on which the tax
181 initially shall be levied and collected. Notice of the proposed
182 tax shall be published once each week for at least three (3)
183 consecutive weeks in a newspaper having a general circulation in
184 the City of Indianola. The advertisement shall be no less than
185 one-fourth (1/4) page in size and the type shall be no smaller
186 than eighteen (18) point and surrounded by a one-fourth inch
187 (1/4") solid black border. The first publication of the notice
188 shall be made not less than twenty-one (21) days before the date
189 fixed in the resolution on which the tax initially is to be levied
190 and collected, and the last publication of the notice shall be
191 made not more than seven (7) days before the date. If, within the
192 time of giving notice, twenty percent (20%) or fifteen hundred
193 (1500), whichever is less, of the qualified electors of the City



194 of Indianola file a written petition against the levy of the tax,
195 then the tax shall not be levied unless authorized by a majority
196 of the qualified electors of the City of Indianola, voting at an
197 election to be called and held for that purpose. At least thirty
198 (30) days before the effective date of the tax, the governing
199 authorities shall furnish to the Department of Revenue a certified
200 copy of the resolution evidencing such tax.

201 (2) If the tax levied under this chapter was imposed without
202 a vote of the electorate, the governing authorities shall, within
203 sixty (60) days after the effective date of Senate Bill No. 2985,
204 2014 Regular Session, by resolution spread upon its minutes,
205 declare the intention of the governing authorities to continue
206 imposing the tax and describe the tax levy including the tax rate,
207 annual revenue collections and the purposes for which the proceeds
208 are used. The resolution shall be published once a week for at
209 least three (3) consecutive weeks in a newspaper published or
210 having a general circulation in the municipality, with the first
211 publication to be made within fourteen (14) days after the
212 governing authorities adopt the resolution declaring their
213 intention to continue the tax. If, on or before the date
214 specified in the resolution for filing a written protest, which
215 date shall be not less than forty-five (45) days and not more than
216 sixty (60) days after the governing authorities adopt the
217 resolution, twenty percent (20%) or one thousand five hundred
218 (1,500), whichever is less, of the qualified electors of the



219 municipality file a written protest against the imposition of the
220 tax, then an election upon the levy and assessment of the tax
221 shall be called and held as in the manner provided for in
222 subsection (1) of this section, with the election to be conducted
223 at the next special election day as such is defined by Section
224 23-15-833, Mississippi Code of 1972, occurring more than sixty
225 (60) days after the date specified in the resolution for filing a
226 written protest. If the majority of qualified electors vote
227 against the imposition of the tax, the tax shall cease to be
228 imposed on the first day of the month following certification of
229 the election results by the election commissioners of the
230 municipality to the governing authorities. The governing
231 authorities shall notify the Department of Revenue of the date of
232 the discontinuance of the tax and shall publish sufficient notice
233 thereof in a newspaper published or having a general circulation
234 in the municipality. If no protest is filed, then the governing
235 authorities shall state that fact in their minutes and may
236 continue the levy and assessment of the tax.

237 This subsection shall not apply if the revenue from the tax
238 authorized by this chapter has been contractually pledged for the
239 payment of debt incurred prior to the effective date of Senate
240 Bill No. 2985, 2014 Regular Session, until such time as the debt
241 is satisfied. Once the debt has been satisfied, the governing
242 authorities shall, within sixty (60) days, adopt a resolution
243 declaring the intention of the governing authorities to continue



244 the tax which shall initiate the procedure described in subsection
245 (1) of this section.

246 Section 6. (1) The commission annually shall adopt a budget
247 of receipts and expenditures. The first budget of receipts and
248 expenditures shall be prepared and adopted by the commission
249 within thirty (30) days after the election of its first chairman
250 and, upon approval by the Mayor and Board of Aldermen of the City
251 of Indianola, the budget shall constitute the budget for the
252 remainder of the current fiscal year. Thereafter, the budget
253 shall be on the same fiscal year basis as the budget of the city.
254 The annual proposed budget of the council shall be submitted to
255 the Mayor and Board of Aldermen of the City of Indianola for
256 review and, upon approval by the mayor and board of aldermen, such
257 budget shall constitute the budget of the commission for that
258 fiscal year.

259 (2) The commission may borrow money to pay its operating
260 obligations that cannot be paid at maturity out of current revenue
261 from the tax authorized in this act, but the amount so borrowed
262 shall in no case exceed the estimated income of the commission as
263 shown by the budget adopted prior to that time, and the tax income
264 of the commission, as shown by the budget, shall be dedicated and
265 set aside to the payment of the indebtedness.

266 (3) The books of the council shall be audited annually by an
267 independent certified public accountant who shall make a written
268 report of his audit to the council and submit a copy of such



269 report to the governing authorities of the City of Indianola and
270 the State Department of Audit. Such audit shall be made and
271 completed as soon as practicable after the close of the fiscal
272 year and copies of the report of the audit shall be filed with the
273 city and State Department of Audit within fifteen (15) days after
274 receipt by the council.

275 Section 7. This act shall be repealed from and after July
276 1, * * * 2025.

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

