

By: Representative Burnett

To: Local and Private
Legislation

HOUSE BILL NO. 1531

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF TUNICA
2 COUNTY, MISSISSIPPI, TO LEVY AN OCCUPANCY ASSESSMENT OF \$3.00 PER
3 DAY, FOR THE BENEFIT OF THE TUNICA COUNTY CONVENTION CENTER
4 COMPLEX, ON EACH OCCUPIED HOTEL AND MOTEL ROOM LOCATED IN A
5 STRUCTURE BUILT ON THE SITE OF THE TUNICA COUNTY CONVENTION CENTER
6 COMPLEX IN THE FUTURE, OR WITHIN THE SOUTHERN CELEBRATION URBAN
7 RENEWAL DISTRICT; TO PROVIDE THAT THE ASSESSMENT SHALL BE UTILIZED
8 SOLELY FOR CERTAIN INFRASTRUCTURE IMPROVEMENTS FOR THE COMPLEX OR
9 THE DISTRICT; TO PROVIDE THAT AN INDIRECT REFERENDUM MAY BE HAD
10 BEFORE THE LEVYING OF SUCH OCCUPANCY ASSESSMENT; AND FOR RELATED
11 PURPOSES.

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

13 **SECTION 1.** The following terms as used in this act shall
14 have the meanings ascribed in this section unless the context
15 otherwise clearly requires:

16 (a) "Board of supervisors" means the Board of
17 Supervisors of Tunica County, Mississippi;

18 (b) "Commission" means the Tunica County Tourism
19 Commission;

20 (c) "Complex" means the Tunica County Convention Center
21 Complex;

22 (d) "County" means Tunica County, Mississippi;



(e) "District" means the Southern Celebration Urban
Renewal District, which comprises two thousand two hundred (2,200)
acres;

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

(g) "Town" means the Town of Tunica, Mississippi.

SECTION 2. (1) (a) The Board of Supervisors of Tunica
County, Mississippi, is authorized, in its discretion, to impose
upon persons doing business within the county, in addition to any
other assessments imposed on hotel and motel rooms within the
county, an assessment in addition to all other taxes imposed,
which may also be cited as an "occupancy assessment," which is
levied for the benefit of the complex at a rate of Three Dollars
(\$3.00) per day on each occupied hotel and motel room located in a
structure built on the site of the complex or within the district.

(b) There is hereby created the Tunica County
Convention Center Complex Reserve Fund, into which shall be
deposited the proceeds of the occupancy assessment authorized
under paragraph (a) of this subsection. The fund shall be



administered and managed by the Board of Supervisors of Tunica County acting as trustees of the fund. Money in the fund at the end of a fiscal year shall not lapse into the General Fund, and interest earned on any amount deposited into the fund shall be credited to the special fund. Money in the fund shall be used for infrastructure improvements within the complex or within the district. Such infrastructure improvements are limited to water, sewer and lighting improvements, as well as maintenance of the golf course, shooting range and arcade as well as maintenance for the proposed water park for the complex or within the district.

(2) Before the taxes authorized by this section may be imposed, the board of supervisors shall adopt a resolution declaring its intention to levy the taxes and establishing the amount of the tax levies and the date on which the taxes initially will be levied and collected. This date shall be the first day of a month but not earlier than the first day of the second month from the date of adoption of the resolution. Notice of the proposed tax levies shall be published once each week for at least three (3) consecutive weeks in a newspaper having a general circulation in the county. The first publication of the notice shall be made not less than twenty-one (21) days before the date fixed in the resolution on which the board of supervisors proposes to levy the taxes, and the last publication of the notice shall be made not more than seven (7) days before that date. If, within the time of giving notice, twenty percent (20%) or fifteen hundred



(1500), whichever is less, of the qualified electors of the county file a written petition against the levy of the taxes, then the taxes shall not be levied unless authorized by a majority of the qualified electors of the county, voting at an election to be called and held for that purpose. Before the effective date of the tax levies approved as provided in this section, the board of supervisors shall furnish to the Commissioner of Revenue a certified copy of the resolution evidencing the tax levies.

(3) Persons, firms or corporations liable for the taxes under this section shall add the amount of the tax to the sales price and, in addition thereto, shall collect, insofar as practicable, the amount of the tax due by them from the person receiving the services at the time of payment therefor.

(4) All such taxes shall be collected by and paid to the Department of Revenue on a form prescribed by the Department of Revenue in the same manner that state sales taxes are computed, collected and paid. The full enforcement provisions and all other provisions of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as necessary to the implementation and administration of this act.

(5) The proceeds of such taxes, less three percent (3%) to be retained by the Department of Revenue to defray the costs of collections, shall be paid to Tunica County on or before the fifteenth day of the month following the month in which collected



97 and shall be disbursed by Tunica County to the department within
98 thirty (30) days of receipt by Tunica County.

99 (6) The proceeds of such taxes shall not be considered by
100 the county as General Fund revenue but shall be dedicated to and
101 used by the commission, as directed by the board of supervisors,
102 solely for the purposes as provided under subsection (2) of this
103 section.

104 **SECTION 3.** The books of the commission shall be audited
105 annually by an independent certified public accountant, and the
106 accountant shall make a written report of his audit of the taxes
107 collected under Section 2 of this act to the board of supervisors
108 and to the commission. The audit shall be made and completed as
109 soon as practicable after the close of the fiscal year, and copies
110 of the report of the audit shall be filed with the county within
111 fifteen (15) days after receipt thereof by the commission.

112 **SECTION 4.** This act shall be deemed to be full and complete
113 authority for the exercise of the powers herein granted in the
114 county.

115 **SECTION 5.** If any one or more sections, clauses, sentences
116 or parts of this act shall for any reason be questioned in any
117 court and adjudged unconstitutional or invalid, such judgment
118 shall not affect, impair or invalidate the remaining provisions of
119 this act but shall be confined in its operations to the specific
120 provisions so held invalid; and inapplicability or invalidity of
121 any such section, clause, provision or part shall not be taken to



122 affect or prejudice in any way the remaining part or parts of this
123 act.

124 **SECTION 6.** This act shall be repealed from and after July 1,
125 2025.

126 **SECTION 7.** This act shall take effect and be in force from
127 and after its passage.

