

By: Senator(s) Tate

To: Local and Private

SENATE BILL NO. 3086
(As Sent to Governor)

1 AN ACT TO AMEND CHAPTER 991, LOCAL AND PRIVATE LAWS OF 1997,
2 AS LAST AMENDED BY CHAPTER 911, LOCAL AND PRIVATE LAWS OF 2017, TO
3 EXTEND THE DATE OF REPEAL TO OCTOBER 1, 2025, ON THE LAW THAT
4 ESTABLISHES THE LAUDERDALE COUNTY TOURISM COMMISSION; AND FOR
5 RELATED PURPOSES.

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

7 **SECTION 1.** Chapter 991, Local and Private Laws of 1997, as
8 amended by Chapter 936, Local and Private Laws of 2001, as amended
9 by Chapter 957, Local and Private Laws of 2005, as amended by
10 Chapter 957, Local and Private Laws of 2007, as amended by Chapter
11 924, Local and Private Laws of 2011, as amended by Chapter 929,
12 Local and Private Laws of 2014, as amended by Chapter 911, Local
13 and Private Laws of 2017, is amended as follows:

14 Section 1. (1) The Board of Supervisors of Lauderdale
15 County, Mississippi, (board of supervisors) is authorized and
16 empowered, in its discretion, to create, by resolution duly
17 adopted and entered on its minutes, the Lauderdale County Tourism
18 Commission (commission), as set forth in this act.



19 (2) The board of supervisors may empower the commission as
20 follows:

21 (a) To exercise activities related to establishing,
22 promoting and developing tourism within Lauderdale County
23 (county);

24 (b) To acquire, own, lease, furnish, equip, staff and
25 operate any and all facilities and equipment necessary or useful
26 in the promotion of tourism within the county;

27 (c) To receive and expend revenues from any sources,
28 including, but not limited to, grants, donations, private
29 enterprise, individuals, the county general fund and those
30 revenues provided by this act;

31 (d) To own, lease or contract for any equipment or
32 office space useful and necessary in the promotion of tourism and
33 convention business;

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

37 (f) To have and exercise all powers necessary or
38 convenient to effect any and all of the purposes for which the
39 commission is organized and, further, to appoint and employ
40 individuals and agencies acting in its behalf for any and all of
41 the aforementioned powers and responsibilities. However, the
42 commission may not appoint or employ any individual or agency



43 unless the individual or agency is first approved by the board of
44 supervisors.

45 Section 2. (1) For the purposes of providing funds to
46 promote tourism and conventions in Lauderdale County, the board of
47 supervisors is authorized to levy and assess against and to
48 collect from every person, firm or corporation operating hotels or
49 motels in the county a tax in addition to all other taxes now
50 imposed, which shall not exceed a sum equal to two and one-half
51 percent (2-1/2%) of the gross proceeds from room rentals of all
52 such hotels or motels in the county, excluding charges for food,
53 telephone, laundry, beverages and similar charges. The tax shall
54 not be levied upon or collected from gross proceeds from room
55 rentals for day meetings where the room does not serve as
56 overnight sleeping accommodations. Persons liable for the tax
57 imposed herein shall add the amount of tax to the room rental and
58 in addition thereto shall collect, insofar as practicable, the
59 amount of tax due by him from the person receiving the services or
60 goods at the time of payment therefor.

61 (2) For the purposes of this act, the words "hotel" and
62 "motel" shall mean a place of lodging that at any one time will
63 accommodate transient guests on a daily or weekly basis and that
64 is known to the trade as such. Hotels and motels with ten (10) or
65 less rental units are exempt.

66 (3) Such tax shall be collected by and paid to the
67 Department of Revenue on a form prescribed by the Department of



68 Revenue in the same manner that state sales taxes are computed,
69 collected and paid; and the full enforcement provisions and all
70 other provisions of Chapter 65, Title 27, Mississippi Code of
71 1972, shall apply as necessary to the implementation and
72 administration of this act.

73 (4) The proceeds of such tax, less three percent (3%) to be
74 retained by the Department of Revenue to defray the costs of
75 collection, shall be paid to the board of supervisors on or before
76 the fifteenth day of the month following the month in which
77 collected.

78 (5) The proceeds of the tax shall be deposited into the
79 general fund of the county and may be expended for any purpose
80 authorized by law for expenditures of county general fund money,
81 including the purpose of carrying out the programs and activities
82 of the commission under the provisions of this act; however,
83 accounting for receipts and expenditures of the proceeds of the
84 tax shall be made separately as provided in Section 8 of this act.

85 Section 3. (1) The Lauderdale County Tourism Commission
86 shall be composed of seven (7) members, appointed as hereinafter
87 provided. The board of supervisors shall appoint three (3)
88 members of the commission; the City Council of the City of
89 Meridian, Mississippi, (city council) shall appoint three (3)
90 members of the commission; and the Board of Aldermen of the Town
91 of Marion, Mississippi, (board of aldermen) shall appoint one (1)
92 member of the commission. The commission shall be appointed



93 within sixty (60) days of the effective date of this act, in the
94 following manner:

95 (a) Board of supervisors: three (3) members for terms
96 of one (1), two (2) and three (3) years, respectively.

97 (b) City council: three (3) members for terms of one
98 (1), two (2) and three (3) years, respectively.

99 (c) Board of aldermen: one (1) member for a term of
100 three (3) years.

101 (2) All subsequent appointments shall be made for terms of
102 three (3) years, except that the appointing bodies shall appoint a
103 member to fill a vacancy for the unexpired term only.

104 (3) Before entering on the duties of the office, each member
105 of the commission shall enter into and give bond to be approved by
106 the Secretary of State of the State of Mississippi in the sum of
107 Fifty Thousand Dollars (\$50,000.00), conditioned on the
108 satisfactory performance of his duties. This bond's premium shall
109 be paid from the commission's funds. Such bond shall be payable
110 to the county and in the event of a breach thereof, suit may be
111 brought by the county for the benefit of the commission.

112 (4) The members of the commission shall serve without salary
113 or compensation, but the members, staff and employees of the
114 commission may be reimbursed for actual and necessary expenses,
115 including mileage and travel expenses, whether within or without
116 the State of Mississippi, incurred in the performance of their
117 duties, as authorized by Section 25-3-41, Mississippi Code of



118 1972. The commission shall elect officers and adopt rules and
119 regulations and shall fix a regular meeting date, but may provide
120 for special meetings. The commission shall keep minutes of its
121 proceedings as necessary to carry out its responsibilities under
122 this act. A quorum of the commission shall consist of four (4)
123 members.

124 (5) Any member of the commission may be disqualified and
125 removed from office for any one (1) of the following reasons:

126 (a) Conviction of a felony; or

127 (b) Failure to attend three (3) consecutive meetings
128 without just cause.

129 If a member of the commission is removed for one (1) of the
130 above reasons, the vacancy shall be filled in the manner
131 prescribed in this section.

132 (6) The commission may employ a director and establish the
133 specific duties of the director, including day-to-day
134 administration and implementing policies established by the
135 commission. However, the commission may not employ any person as
136 director unless such person is first approved by the board of
137 supervisors. The director shall give bond in a sum not less than
138 Fifty Thousand Dollars (\$50,000.00), conditioned upon the faithful
139 performance of his duties and made payable to and approved by the
140 commission. The premium shall be paid from the commission's
141 funds. The director may employ staff or contract for staff and
142 professional services with other organizations such as attorneys,



143 engineers, accountants, consultants and such personnel as
144 reasonably necessary to carry out the duties and powers authorized
145 by this act. However, the director may not employ any staff
146 unless such proposed employment is first approved by the board of
147 supervisors. The director and staff of the commission shall serve
148 at the will and pleasure of the board of supervisors. The maximum
149 salary that may be paid to the director or any employee of the
150 commission may not exceed one and one-half (1-1/2) times the
151 maximum statutory salary for a member of the board of supervisors.

152 Section 4. The commission may, with the approval of the
153 board of supervisors, reserve, set aside or expend any or all of
154 the revenue derived from the tax set forth in Section 2 of this
155 act, in addition to the revenues set forth in Sections 1 and 5 of
156 this act, for the purpose of defraying costs of construction,
157 acquisition, equipping, furnishing or other expenses of a
158 coliseum, multipurpose building or convention center which may be
159 constructed by the board of supervisors, the Mayor and City
160 Council of the City of Meridian, Mississippi, and the Mayor and
161 Board of Aldermen of the Town of Marion, Mississippi, acting
162 separately or jointly.

163 The commission may, with the approval of the board of
164 supervisors, also use such revenues to defray any or all of the
165 principal and interest of indebtedness incurred by any one or more
166 of the board of supervisors or such governing authorities with



167 regard to a coliseum, multipurpose building or convention center
168 if each of the three (3) governing bodies so approve.

169 Section 5. Any and all remaining tourism revenue and other
170 remaining tourism funds previously collected from tourism taxes by
171 the Meridian/Lauderdale County Partnership shall be paid to the
172 board of supervisors within ten (10) days of the effective date of
173 this act. All revenue and funds paid pursuant to this section
174 shall in all respects be considered revenue as contemplated by
175 Section 1(2)(c) of this act.

176 Section 6. (1) Before the tax authorized by this act shall
177 be imposed, the board of supervisors shall adopt a resolution
178 declaring its intention to levy the tax, setting forth the amount
179 of such tax and establishing the date on which this tax initially
180 shall be levied and collected. This date shall not be less than
181 the first day of the second month from the date of adoption of the
182 resolution, and shall become effective on the first day of such
183 month.

184 The resolution shall be published in a local newspaper at
185 least twice during the period from the adoption of the resolution
186 to the effective date of the tax prescribed in this act, with the
187 last publication being made no later than ten (10) days before the
188 effective date of such tax.

189 At least thirty (30) days before the effective date of the
190 tax authorized herein, the board of supervisors shall furnish to



191 the Department of Revenue a certified copy of the resolution
192 evidencing such tax.

193 (2) If the tax levied under this chapter was imposed without
194 a vote of the electorate, the board of supervisors shall, within
195 sixty (60) days after the effective date of House Bill No. 1630,
196 2014 Regular Session, by resolution spread upon its minutes,
197 declare the intention of the board of supervisors to continue
198 imposing the tax and describe the tax levy including the tax rate,
199 annual revenue collections and the purposes for which the proceeds
200 are used. The resolution shall be published once each week for at
201 least three (3) consecutive weeks in a newspaper having a general
202 circulation in the county. The first publication of the notice
203 shall be made within fourteen (14) days after the board of
204 supervisors adopt the resolution declaring their intention to
205 continue the tax. If, on or before the date specified in the
206 resolution for filing a written protest, which date shall be not
207 less than forty-five (45) days and not more than sixty (60) days
208 after the board of supervisors adopts the resolution, twenty
209 percent (20%) or one thousand five hundred (1,500), whichever is
210 less, of the qualified electors of the county file a written
211 petition against the levy of the tax, an election shall be called
212 and held with the election to be conducted at the next special
213 election day as such is defined by Section 23-15-833, Mississippi
214 Code of 1972, occurring more than sixty (60) days after the date
215 specified in the resolution for filing a written protest. The tax



216 shall not be continued unless authorized by a majority of the
217 qualified electors of the county * * * voting at the election. If
218 the majority of qualified electors voting in the election vote
219 against the imposition of the tax, the tax shall cease to be
220 imposed on the first day of the month following certification of
221 the election results by the election commissioners of the county
222 to the board of supervisors. The board of supervisors shall
223 notify the Department of Revenue of the date of the discontinuance
224 of the tax and shall publish sufficient notice thereof in a
225 newspaper published or having a general circulation in the county.
226 If no protest is filed, then the board of supervisors shall state
227 that fact in * * * its minutes and may continue the levy and
228 assessment of the tax.

229 This subsection shall not apply if the revenue from the tax
230 authorized by this chapter has been contractually pledged for the
231 payment of debt incurred prior to the effective date of House Bill
232 No. 1630, 2014 Regular Session, until such time as the debt is
233 satisfied. Once the debt has been satisfied, the board of
234 supervisors shall, within sixty (60) days, adopt a resolution
235 declaring the intention of the board of supervisors to continue
236 the tax which shall initiate the procedure described in this
237 subsection.

238 Section 7. Before the expenditure of funds herein
239 prescribed, a budget reflecting the anticipated receipts and
240 expenditures for such purposes as promotion, advertising and



241 operation shall be approved by the board of supervisors. The
242 first budget of receipts and expenditures shall cover the period
243 beginning with the effective date of the tax and ending with the
244 end of the county's fiscal year, and thereafter, the budget shall
245 be on the same fiscal basis as the budget of the county.

246 Section 8. Accounting for receipts and expenditures of the
247 funds herein described shall be made separately from the
248 accounting of receipts and expenditures of the commission and from
249 the general fund and any other funds of the county. The
250 commission shall have its books and records audited annually by an
251 independent certified public accountant regarding the receipt and
252 expenditure of funds prescribed in this act. The audit shall be
253 performed in accordance with generally accepted auditing standards
254 and the financial statements shall be prepared in accordance with
255 generally accepted accounting principles. The audit shall be
256 completed within six (6) months after the close of the
257 commission's fiscal year. The audit report shall include
258 supplemental schedules of expenditures for items such as
259 consulting fees, travel, salaries, legal, audit, etc., showing for
260 each individual expenditure (1) to whom the expenditure was made,
261 (2) the expenditure amount, and (3) an explanation of why the
262 expenditure was made. The commission shall file a written report
263 of the audit with the circuit clerk of the county, and with the
264 Lauderdale County Legislative Delegation of the Mississippi House
265 of Representatives and the State Senate. The expenses of such



266 audit may be paid from the funds derived pursuant to Section 1, 2
267 or 5 of this act.

268 Section 9. This act shall stand repealed from and after
269 October 1, * * * 2025.

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

