

By: Representatives Gibbs (72nd), Summers

To: Local and Private  
Legislation

HOUSE BILL NO. 1565

1 AN ACT TO AMEND CHAPTER 909, LOCAL AND PRIVATE LAWS OF 1999,  
2 AS LAST AMENDED BY CHAPTER 928, LOCAL AND PRIVATE LAWS OF 2019, TO  
3 EXTEND THE DATE OF REPEAL FROM JULY 1, 2022, TO JULY 1, 2026, ON  
4 THE PROVISIONS OF LAW THAT CREATE THE JACKSON CONVENTION AND  
5 VISITORS BUREAU AND IMPOSE A TAX ON THE GROSS PROCEEDS OF SALES OF  
6 RESTAURANTS, HOTELS AND MOTELS FOR THE PURPOSE OF PROVIDING FUNDS  
7 FOR THE BUREAU; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Chapter 909, Local and Private Laws of 1999, as  
10 amended by Chapter 941, Local and Private Laws of 2004, as amended  
11 by Chapter 958, Local and Private Laws of 2008, as amended by  
12 Chapter 954, Local and Private Laws of 2011, as amended by Chapter  
13 937, Local and Private Laws of 2015, as amended by Chapter 954,  
14 Local and Private Laws of 2018, as amended by Chapter 928, Local  
15 and Private Laws of 2019, is amended as follows:

16 Section 1. As used in this act, the following terms shall  
17 have the meanings ascribed to them in this section unless  
18 otherwise clearly indicated by the context in which they are used:

19 (a) "Bureau" means the Jackson Convention and Visitors  
20 Bureau.



21 (b) "Council" means the City Council of the City of  
22 Jackson, Mississippi.

23 (c) "Hotel" or "motel" means and includes a place of  
24 lodging that at any one time will accommodate transient guests on  
25 a daily or weekly basis and that is known to the trade as such,  
26 and which is located within the city limits of Jackson,  
27 Mississippi. Such terms shall not include a place of lodging with  
28 ten (10) or less rental units.

29 (d) "Mayor" means the Mayor of the City of Jackson,  
30 Mississippi.

31 (e) "Restaurant" means and includes all places where  
32 prepared food is sold and whose annual gross proceeds of sales or  
33 gross income for the preceding calendar year equals or exceeds One  
34 Hundred Thousand Dollars (\$100,000.00), and which are located  
35 within the city limits of Jackson, Mississippi. The term  
36 "restaurant" shall not include any nonprofit organization that is  
37 exempt from federal income taxation under Section 501(c)(3) of the  
38 Internal Revenue Code. For the purpose of calculating gross  
39 proceeds of sales or gross income, the sales or income of all  
40 establishments owned, operated or controlled by the same person,  
41 persons or corporation shall be aggregated.

42 Section 2. There is hereby created the Jackson Convention  
43 and Visitors Bureau to be constituted and appointed as provided in  
44 Section 3 of this act.



45           Section 3. (1) The terms of the current members of the  
46 Jackson Convention and Visitors Bureau shall expire on July 1,  
47 2019. Thereafter the bureau shall consist of nine (9) members,  
48 who shall be appointed, qualify and take office within ninety (90)  
49 days after July 1, 2019, and the appointments to the bureau and,  
50 if applicable, the initial terms of the appointments made on or  
51 after July 1, 2019, shall be as follows:

52           (a) The two (2) hotel/motel members representing hotel  
53 or motel properties located within the city limits of Jackson,  
54 Mississippi, who are members of the Capital Center Convention  
55 Center Commission.

56           (b) The two (2) restaurant members appointed who are  
57 members of the Capital Center Convention Center Commission.

58           (c) One (1) member representing the business community  
59 in the City of Jackson appointed by the mayor with confirmation by  
60 the council for a term of two (2) years. This member and his or  
61 her successors shall be appointed by the mayor with confirmation  
62 by the council after being selected from a panel of two (2) names  
63 submitted by the Jackson Chamber of Commerce. The names submitted  
64 by the Jackson Chamber of Commerce shall be those of persons who  
65 represent businesses located within the city limits of Jackson,  
66 Mississippi.

67           (d) One (1) member representing the arts community in  
68 the City of Jackson appointed by the mayor with confirmation by  
69 the council for a term of two (2) years.



70 (e) One (1) member representing the education community  
71 appointed by the mayor with confirmation by the council for a term  
72 of four (4) years.

73 (f) One (1) member representing the attractions  
74 industry in the City of Jackson appointed by the mayor with  
75 confirmation by the council for a term of two (2) years. This  
76 member and his or her successors shall be residents of the City of  
77 Jackson appointed by the mayor with confirmation by the council  
78 after being selected from a panel of two (2) names submitted by  
79 the Metro Jackson Attractions Association.

80 (g) One (1) at-large member appointed by the mayor with  
81 confirmation by the council for a term of four (4) years.

82 (2) (a) All succeeding appointments shall be made for a  
83 term of four (4) years from the date of expiration of the initial  
84 appointment. Any vacancy which may occur shall be filled by the  
85 mayor within ninety (90) days after such vacancy occurs in the  
86 same manner as the original appointment and shall be made for the  
87 unexpired term. Each member of the bureau shall serve until his  
88 or her successor is appointed and qualified; however, no member  
89 shall serve longer than ninety (90) days after the expiration of  
90 his or her term at which time the membership shall be vacant until  
91 an appointment is made under subsection (1) of this section.

92 (b) No member of the bureau shall be an employee of the  
93 City of Jackson or Hinds County. No member of the bureau shall be  
94 an elected official.



95 (c) The General Manager of the Capital City Convention  
96 Center shall serve as an ex officio nonvoting member of the  
97 bureau.

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

100 (a) Conviction of a felony; or

101 (b) Failure to attend three (3) consecutive meetings  
102 without just cause; or

103 (c) Illegal use of a bureau motor vehicle as provided  
104 in Section 12 of this act.

105 If a member of the bureau is removed for one (1) of the above  
106 reasons, the vacancy shall be filled in the manner prescribed in  
107 this section.

108 Section 4. Before entering upon the duties of the office,  
109 each appointed member of the bureau shall enter into and give bond  
110 to be approved by the Secretary of State of Mississippi in the sum  
111 of Twenty-five Thousand Dollars (\$25,000.00), conditioned upon the  
112 faithful performance of his or her duties. Such bond shall be  
113 payable to the State of Mississippi and, in the event of a breach  
114 thereof, suit may be brought by the State of Mississippi for the  
115 benefit of the bureau.

116 Section 5. When the members of the bureau shall have been  
117 appointed and qualified as set forth herein, they shall establish  
118 quarters and conduct a meeting after giving not less than ten (10)  
119 days' notice of the time and place of such meeting by registered



120 mail, postage prepaid, directed to each appointed member of the  
121 bureau at his or her regular address given to the Secretary of  
122 State at the time of his or her qualification and posting bond.  
123 At such meeting a quorum shall consist of a majority of the  
124 members of the bureau and a majority of those members attending  
125 shall elect a president and secretary, both of whom shall be  
126 members of the bureau, and adopt such rules and regulations as may  
127 govern the time and place for holding subsequent meetings, regular  
128 and special, and other rules and regulations not inconsistent with  
129 the provisions of this act.

130         The bureau is further authorized to contract for the  
131 employment of personnel, supplies, furnishings and other  
132 facilities necessary to administer the affairs and duties of the  
133 bureau and to pay for same out of the revenue provided by this  
134 act.

135         Section 6. The bureau shall have jurisdiction and authority  
136 over all matters relating to the establishment, promotion and  
137 development of tourism and conventions and related matters within  
138 the City of Jackson, Mississippi.

139         The bureau is authorized to contract for the furnishing,  
140 equipping and operation of any facilities necessary or useful in  
141 the promotion of tourism and conventions, to receive and expend,  
142 subject to the provisions of this act, revenues from any source.

143         Section 7. (1) For the purpose of providing funds for the  
144 promotion of tourism and conventions, there is hereby levied,



145 assessed and shall be collected from every person engaging in or  
146 doing business in the City of Jackson, Mississippi, as specified  
147 herein, a tax which may be cited as a "tourist and convention  
148 tax," which shall be in addition to all other taxes now imposed,  
149 as hereinafter provided.

150 (2) Such tax shall be one percent (1%) of the gross proceeds  
151 of sales of restaurants, hotels and motels, including, but not  
152 limited to, sales of beer and alcoholic beverages sold to be  
153 consumed on the premises.

154 (3) Persons liable for the tax imposed herein shall add the  
155 amount of tax to the sales price or gross proceeds of sales, and  
156 in addition thereto shall collect, insofar as practicable, the  
157 amount of the tax due by him from the person receiving the  
158 services or goods at the time of payment therefor.

159 (4) Such tax shall be collected by and paid to the  
160 Department of Revenue on a form prescribed by the Department of  
161 Revenue, in the same manner that state sales taxes are computed,  
162 collected and paid; and the full enforcement provisions and all  
163 other provisions of Chapter 65, Title 27, Mississippi Code of  
164 1972, shall apply as necessary to the implementation and  
165 administration of this act.

166 (5) The proceeds of such tax, less three percent (3%)  
167 thereof which shall be retained by the Department of Revenue to  
168 defray the cost of collection, shall be paid to the city on or  
169 before the fifteenth day of the month following the month in which



170 collected by the Department of Revenue. The city, in turn, shall  
171 remit the funds to the bureau not later than ten (10) days after  
172 receiving the funds from the Department of Revenue.

173 (6) The proceeds of the tax shall not be considered by the  
174 city as general fund revenues and shall be dedicated solely for  
175 the purpose of carrying out programs and activities which are  
176 designated by the Jackson Convention and Visitors Bureau and which  
177 are designed to attract conventions and tourists into Jackson,  
178 Mississippi.

179 (7) As a condition of the receipt of any funds provided by  
180 the bureau for the support of any event, the person or  
181 organization receiving such funds shall provide the bureau with a  
182 written accounting of all expenditures of such funds. Such  
183 accounting shall be made available to the public under the  
184 provisions of the Mississippi Public Records Act of 1983.

185 Section 8. (1) Before the taxes authorized by this act  
186 shall be imposed, the governing authorities of the City of Jackson  
187 shall adopt a resolution declaring their intention to levy the  
188 tax, setting forth the amount of such tax and establishing the  
189 date on which this tax initially shall be levied and collected.  
190 This date shall be not less than the first day of the second month  
191 from the date of adoption of the resolution.

192 The resolution shall be published in a local newspaper at  
193 least twice during the period from the adoption of the resolution  
194 to the effective date of the taxation prescribed in this act, with





195 the last publication being made no later than ten (10) days prior  
196 to the effective date of such taxation. A certified copy of the  
197 resolution shall be furnished to the Department of Revenue at  
198 least thirty (30) days prior to the date on which the tax shall be  
199 initially levied and collected.

200 (2) If the tax levied under this chapter was imposed without  
201 a vote of the electorate, the governing authorities of the City of  
202 Jackson, Mississippi, shall, within sixty (60) days after the  
203 effective date of Senate Bill No. 2910, 2015 Regular Session, by  
204 resolution spread upon their minutes, declare the intention of the  
205 governing authorities to continue imposing the tax and describe  
206 the tax levy including the tax rate, annual revenue collections  
207 and the purposes for which the proceeds are used. The resolution  
208 shall be published once each week for at least three (3)  
209 consecutive weeks in a newspaper having a general circulation in  
210 the city. The first publication of the notice shall be made  
211 within fourteen (14) days after the governing authorities adopt  
212 the resolution declaring their intention to continue the tax. If,  
213 on or before the date specified in the resolution for filing a  
214 written protest, which date shall be not less than forty-five (45)  
215 days and not more than sixty (60) days after the governing  
216 authorities adopt the resolution, twenty percent (20%) or one  
217 thousand five hundred (1,500), whichever is less, of the qualified  
218 electors of the city file a written petition against the levy of  
219 the tax, an election shall be called and held with the election to



220 be conducted at the next special election day as such is defined  
221 by Section 23-15-833, Mississippi Code of 1972, occurring more  
222 than sixty (60) days after the date specified in the resolution  
223 for filing a written protest. The tax shall not be continued  
224 unless authorized by a majority of the qualified electors of the  
225 city, voting at the election. If the majority of qualified  
226 electors voting in the election vote against the imposition of the  
227 tax, the tax shall cease to be imposed on the first day of the  
228 month following certification of the election results by the  
229 election commissioners of the city to the governing authorities.  
230 The governing authorities shall notify the Department of Revenue  
231 of the date of the discontinuance of the tax and shall publish  
232 sufficient notice thereof in a newspaper published or having a  
233 general circulation in the city. If no protest is filed, then the  
234 governing authorities shall state that fact in their minutes and  
235 may continue the levy and assessment of the tax.

236 This subsection shall not apply if the revenue from the tax  
237 authorized by this chapter has been contractually pledged for the  
238 payment of debt incurred prior to the effective date of Senate  
239 Bill No. 2910, 2015 Regular Session, until such time as the debt  
240 is satisfied. Once the debt has been satisfied, the governing  
241 authorities shall, within sixty (60) days, adopt a resolution  
242 declaring the intention of the governing authorities to continue  
243 the tax which shall initiate the procedure described in subsection  
244 (1) of this section.



245 Section 9. Before the expenditure of funds herein  
246 prescribed, a budget reflecting the anticipated receipts and  
247 expenditures for such purposes as promotion, advertising and  
248 operation, shall be approved by the bureau. The first budget of  
249 receipts and expenditures shall cover the period beginning with  
250 the effective date of the tax and ending with the end of the  
251 city's fiscal year, and thereafter the budget shall be on the same  
252 fiscal basis as the budget of the City of Jackson.

253 Section 10. Accounting for receipts and expenditures of the  
254 funds herein described shall be the responsibility of the bureau  
255 and shall be made separately from the accounting of receipts and  
256 expenditures of the general fund and any other funds of the  
257 municipality to which it is originally paid. The records  
258 reflecting the receipts and expenditures of the funds prescribed  
259 herein shall be audited annually by an independent certified  
260 public accountant, and such accountant shall make a written report  
261 of his or her audit to the City Clerk of Jackson and to the  
262 bureau. The complete audit shall be made available by the bureau  
263 to any person who requests a copy, under the provisions of  
264 Sections 25-61-1 through 25-61-17, Mississippi Code of 1972, also  
265 known as the "Mississippi Public Records Act of 1983." The audit  
266 shall be made and completed as soon as practicable after the close  
267 of the fiscal year, and the expenses of such audit may be paid  
268 from the funds derived pursuant to Section 7 of this act. The



269 State Auditor of Public Accounts shall have the authority to  
270 conduct audits of the bureau.

271 Section 11. The bureau shall not contract with any person  
272 who is related to an employee of the bureau within the third  
273 degree or who is the spouse of an employee of the bureau, nor  
274 shall the bureau contract with a business entity of which an  
275 employee of the bureau is an officer, director, owner, partner or  
276 employee, or is a holder of more than ten percent (10%) of the  
277 fair market value, or from which an employee of the bureau or his  
278 or her relative within the third degree derives more than One  
279 Thousand Dollars (\$1,000.00) in annual income, or over which an  
280 employee of the bureau or his or her relative within the third  
281 degree exercises control.

282 Section 12. No motor vehicle owned or leased by the bureau  
283 shall be operated by any member or employee of the bureau except  
284 in the performance of his or her official duties directly related  
285 to the business of the bureau. Any violation of this prohibition  
286 may be punished by removal from office or employment.

287 Section 13. The bureau shall be subject to Sections 25-61-1  
288 through 25-61-17, Mississippi Code of 1972, also known as the  
289 "Mississippi Public Records Act of 1983."

290 Section 14. (1) (a) The Joint Legislative Committee on  
291 Performance Evaluation and Expenditure Review (PEER Committee)  
292 shall conduct a review of the bureau, which shall include, but not  
293 be limited to, accounting practices, office operations,



294 administration, staffing, resource utilization and other best  
295 practices of facility management. The review shall be provided to  
296 the Lieutenant Governor, Speaker of the House, the Chairman of the  
297 Senate Local and Private Committee, the Chairman of the House of  
298 Representatives Local and Private Committee, each member of the  
299 Senate and House of Representatives who represents a portion of  
300 the City of Jackson, the mayor and members of the council by not  
301 later than December 15, 2018. The report shall also be posted on  
302 the PEER Committee website.

303 (b) The PEER Committee may contract with a private  
304 contractor or contractors to conduct the review, or any part or  
305 parts thereof required by this section.

306 (2) (a) In the event that the PEER Committee determines  
307 that contractors should be used, it shall seek competitive  
308 proposals for services and select the lowest and best proposal or  
309 proposals.

310 (b) The bureau shall be legally and unconditionally  
311 obligated to pay the expenses of any work performed by any such  
312 contractor or contractors utilized by the PEER Committee as  
313 provided in paragraph (c) of this subsection to perform the work  
314 described in subsection (1) of this section.

315 (c) Upon completion of the review and after the  
316 Executive Director of the PEER Committee has accepted the work  
317 product of the contractor or contractors, the contractor or  
318 contractors utilized shall submit to the bureau an invoice or



319 invoices for the costs of services rendered in an amount not to  
320 exceed One Hundred Thousand Dollars (\$100,000.00), in the  
321 aggregate. In the event that the contractor or contractors are  
322 not paid within forty-five (45) days of submitting the invoice or  
323 invoices, the contractor or contractors shall notify the PEER  
324 Committee of the failure to make payment. In such case, the  
325 Executive Director of the PEER Committee shall give notice to the  
326 Commissioner of Revenue. Upon receipt of the notice, the  
327 Commissioner of Revenue shall immediately impound the revenue from  
328 the tax levied by authority of this act until such time as  
329 sufficient funds are accumulated to pay the contractor or  
330 contractors. At that time, the Department of Revenue shall pay  
331 the invoice or invoices from the impounded funds.

332 (d) The review required by this section shall be  
333 prepared for the purpose of benefiting the City of Jackson in the  
334 administration of its visitors' and convention programs, and for  
335 the purpose of assisting the Legislature in determining the need  
336 for continued authorization of the taxes levied by this act.

337 Section 15. This act shall stand repealed from and after  
338 July 1 \* \* \* 2026.

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

