

By: Representative Barton

To: Local and Private
Legislation

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1671

1 AN ACT TO AMEND CHAPTER 932, LOCAL AND PRIVATE LAWS OF 2015,
2 AS AMENDED BY CHAPTER 940, LOCAL AND PRIVATE LAWS OF 2018, TO
3 EXTEND THE REPEAL DATE FROM JULY 1, 2022, TO JULY 1, 2026, ON THE
4 PROVISION OF LAW THAT AUTHORIZES THE BOARD OF SUPERVISORS OF
5 JACKSON COUNTY, MISSISSIPPI, TO LEVY A TAX UPON HOTEL AND MOTEL
6 ROOM RENTALS IN THE COUNTY; TO PROVIDE THAT THE REVENUE FROM THE
7 TAX SHALL BE USED BY THE JACKSON COUNTY BOARD OF SUPERVISORS FOR
8 THE PROMOTION OF TOURISM OR PAID TO THE MISSISSIPPI GULF COAST
9 REGIONAL CONVENTION AND VISITORS BUREAU TO BE USED FOR THE
10 PROMOTION OF TOURISM ON THE MISSISSIPPI GULF COAST IN THE
11 DISCRETION OF THE BOARD OF SUPERVISORS OF JACKSON COUNTY; TO
12 PROVIDE THAT THE BOARD OF SUPERVISORS SHALL HAVE THE SOLE RIGHT TO
13 DESIGNATE THAT THE PROCEEDS FROM THE JACKSON COUNTY HOTEL AND
14 MOTEL TAX ARE EXPENDED BY THE BOARD OF SUPERVISORS OF JACKSON
15 COUNTY OR THE MISSISSIPPI GULF COAST REGIONAL CONVENTION AND
16 VISITORS BUREAU FOR THE PROMOTION OF TOURISM; TO REQUIRE THE BOARD
17 OF SUPERVISORS TO PROVIDE CERTAIN NOTICE IF IT DETERMINES THAT
18 SUCH PROCEEDS SHALL NOT BE DESIGNATED FOR USE BY THE MISSISSIPPI
19 GULF COAST REGIONAL CONVENTION AND VISITORS BUREAU; AND FOR
20 RELATED PURPOSES.

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

22 **SECTION 1.** Chapter 932, Local and Private Laws of 2015, as
23 amended by Chapter 940, Local and Private Laws of 2018, is amended
24 as follows:

25 Section 1. As used in this act:

26 (a) "County" means Jackson County, Mississippi.



(b) "Board of supervisors" means the Board of Supervisors of Jackson County, Mississippi.

(c) "Hotel" or "motel" means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests and which are known in the trade as such. The term "hotel" or "motel" does not include 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.

Section 2. (1) For the purpose of providing funds * * * to promote and develop tourism and tourism-related activities in Jackson County, Mississippi, the board of supervisors, in its discretion, are authorized to levy and collect from every person, firm or corporation operating a hotel or motel in the county, a tax at the rate of two percent (2%) per room upon each overnight room rental in all hotels or motels in the county, which shall be in addition to all other taxes and assessments imposed. The tax shall not be levied upon or collected on charges for food, telephone, laundry, beverages and similar charges. The tax shall not be levied upon or collected on room rentals for day meetings where the room does not serve as overnight sleeping accommodations.

(2) Persons, firms or corporations liable for the tax imposed under subsection (1) of this section shall add the amount



of the tax to the sales price and shall collect, insofar as is practicable, the amount of the tax due by him from the person receiving the services or product at the time of payment therefor.

Section 3. Before any tax authorized under this act may be imposed, the board of supervisors shall adopt a resolution declaring its intention to call for an election to be held on the question whether or not to levy the tax, setting forth the amount of the tax and the date upon which the tax shall become effective. The date of the election shall be fixed in the resolution. Notice of the intention to call an election to determine whether to levy a tax shall be published once each week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the city, with the first publication of the notice to be made not less than twenty-one (21) days before the date fixed in the resolution for the election and the last publication to be made not more than seven (7) days before the election. At the election, all qualified electors of the county may vote, and the ballots used in the election shall have printed thereon a brief statement of the amount and purposes of the proposed tax levy and the words "FOR THE HOTEL TAX" and, on a separate line, "AGAINST THE HOTEL TAX" and the voters shall vote by placing a cross (X) or check (✓) opposite their choice on the proposition. When the results of the election shall have been canvassed and certified, the board of supervisors may levy the tax if sixty percent (60%) of the qualified electors who vote on the referendum



in the election vote in favor of the tax. At least thirty (30) days before the effective date of the tax, the board of supervisors shall furnish to the Department of Revenue a certified copy of the resolution evidencing the tax.

Section 4. (1) On or before the fifteenth day of the month preceding the date on which the county will begin to levy the tax authorized under Section 2 of this act, the board of supervisors shall give written notification to the Commissioner of Revenue of the date on which the tax will become effective.

(2) The tax must be collected by and paid to the Department of Revenue in the same manner that state sales taxes are computed, collected and paid, and the full enforcement provisions and all other provisions of Chapter 65, Title 27, Mississippi Code of 1972, will apply as necessary for the implementation of this act.

(3) (a) Except for any amount retained by the Department of Revenue under Section 27-3-58, Mississippi Code of 1972, the revenue from the special tax collected under this act shall be paid to the * * * board of supervisors of the county on or before the fifteenth day of the month following the month in which collected.

(b) The proceeds of the tax shall not be considered by the county as general fund revenues. The proceeds of the tax shall be dedicated to and used by the board of supervisors solely for the promotion of tourism and tourism-related activities in the county and all may be paid to the Mississippi Gulf Coast Regional



Convention and Visitors Bureau or to another entity or entities
engaged in the promotion of tourism and tourism-related activities
within the county, in the discretion of the board of supervisors.

(4) If, in the board's discretion, funds are allocated to
the Mississippi Gulf Coast Regional Convention and Visitors
Bureau, an accounting for receipts and expenditures of the revenue
from the tax shall be made separately from the accounting of
receipts and expenditures of the Mississippi Gulf Coast Regional
Convention and Visitors Bureau. The records reflecting the
receipts and expenditures of the revenue from the tax shall be
audited annually by an independent certified public accountant,
and the accountant shall make a written report of his audit to the
board of supervisors. The audit shall be made and completed as
soon as practicable after the close of the fiscal year, and
expenses of the audit shall be paid from the revenue from the tax
levied pursuant to this act.

(5) If the board, in its discretion, determines that funds
shall not be allocated to the Mississippi Gulf Coast Regional
Convention and Visitors Bureau, the board shall provide notice to
the Mississippi Gulf Coast Regional Convention and Visitors Bureau
of its intention no less than one hundred twenty (120) days before
the termination of funding. At any time during the notice period,
the board may withdraw its determination.

Section 5. The Board of Supervisors of Jackson County,
Mississippi, may, in its discretion, enter into contracts with



127 for-profit or not-for-profit organizations to provide service for
128 advertising, marketing, and promotion of tourism and conventions
129 and other related activities or the board of supervisors may
130 direct all or a part of the funding to a not-for-profit created or
131 existing within the county that is responsible for the promotion
132 of tourism or tourism-related activities.

133 Section * * *6. This act shall be repealed from and after
134 July 1, * * * 2026.

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

