

By: Representatives Felsher, Bennett,  
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To: Local and Private  
Legislation

HOUSE BILL NO. 1757

1 AN ACT TO AMEND CHAPTER 1012, LOCAL AND PRIVATE LAWS OF 2004,  
 2 TO CLARIFY THAT THE TWO PERCENT TAX LEVIED ON ROOM RENTALS OF  
 3 HOTELS AND MOTELS IN HARRISON COUNTY, MISSISSIPPI, WHICH SUPPORTS  
 4 THE IMPROVEMENT AND EXPANSION OF THE MISSISSIPPI COAST COLISEUM  
 5 AND CONVENTION CENTER, SHALL SOLELY APPLY TO OVERNIGHT ROOM  
 6 RENTALS OF THE HOTELS AND MOTELS AND SHALL NOT APPLY TO ANY  
 7 ANCILLARY REVENUES DERIVED FROM HOTEL OR MOTEL PATRONS; TO AMEND  
 8 CHAPTER 58, LAWS OF THE EXTRAORDINARY SESSION OF 1954, AS LAST  
 9 AMENDED BY CHAPTER 1012, LOCAL AND PRIVATE LAWS OF 2004, TO  
 10 CLARIFY THAT THE THREE PERCENT TAX LEVIED ON HOTELS AND MOTELS IN  
 11 HARRISON COUNTY, MISSISSIPPI, FOR THE PURPOSES OF PROVIDING  
 12 FUNDING TO PROMOTE TOURISM AND CONVENTIONS IN THE COUNTY, SHALL  
 13 SOLELY APPLY TO OVERNIGHT ROOM RENTALS OF SUCH HOTELS AND MOTELS  
 14 AND SHALL NOT APPLY TO ANY ANCILLARY REVENUES DERIVED FROM HOTEL  
 15 OR MOTEL PATRONS; TO PROVIDE FOR AN INDIRECT REFERENDUM ON THE  
 16 LEVYING OF SUCH TAX; AND FOR RELATED PURPOSES.

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

18 **SECTION 1.** Chapter 1012, Local and Private Laws of 2004, is  
 19 amended as follows:

20 Section 1. For the purposes of Sections 1 through 12 of this  
 21 act:

22 (a) "Board of supervisors" means the Board of  
 23 Supervisors of Harrison County, Mississippi.

24 (b) "County" means Harrison County, Mississippi.



25 (c) "Hotel" or "motel" means and includes any  
26 establishment engaged in the business of furnishing or providing  
27 more than ten (10) rooms intended or designed for dwelling,  
28 lodging or sleeping purposes that at any one time will accommodate  
29 transient guests on a daily or weekly basis and that are known to  
30 the trade as such.

31 Section 2. (1) Before the issuance of bonds provided for in  
32 Section 6 of this act, the board of supervisors shall levy, assess  
33 and collect from every person, firm, corporation or other entity  
34 operating hotels or motels in the county, a tax, in addition to  
35 all other taxes or assessments now imposed, which shall be equal  
36 to two percent (2%) of the gross proceeds from room rentals of all  
37 hotels or motels in the county. However, such tax shall solely  
38 apply to overnight room rentals of hotels and motels within the  
39 county and shall not apply to any ancillary revenues derived from  
40 hotel or motel patrons including, but not limited to, resort fees,  
41 meeting rooms, pool passes and food and beverage sales.

42 (2) Persons, firms, corporations or other entities liable  
43 for the tax imposed by subsection (1) of this section shall add  
44 the amount of such tax to the room rental and in addition thereto  
45 shall collect, insofar as practicable, the amount of the tax due  
46 from the person renting the room at the time of payment therefor.

47 Section 3. (1) Before any tax authorized under Sections 1  
48 through 12 of this act may be imposed, the governing authorities  
49 shall adopt a resolution declaring its intention to levy the



50 taxes, setting forth the amount of such tax to be imposed, the  
51 date upon which such taxes shall become effective and calling for  
52 a referendum to be held on the question. The date of the  
53 referendum shall be the first Tuesday after the first Monday in  
54 November 2004. Notice of such intention shall be published once  
55 each week for at least three (3) consecutive weeks in a newspaper  
56 published or having a general circulation in the county, with the  
57 first publication of such notice to be made not less than  
58 twenty-one (21) days before the date fixed in the resolution for  
59 the referendum and the last publication to be made not more than  
60 seven (7) days before the referendum. At the referendum, all  
61 qualified electors of the county may vote, and the ballots used in  
62 such referendum shall have printed thereon a brief statement of  
63 the amount and purposes of the proposed tax levy and the words  
64 "FOR THE HOTEL-MOTEL TAX TO FUND THE IMPROVEMENT AND EXPANSION OF  
65 THE MISSISSIPPI COAST COLISEUM AND CONVENTION CENTER" and, on a  
66 separate line, "AGAINST THE HOTEL-MOTEL TAX TO FUND THE  
67 IMPROVEMENT AND EXPANSION OF THE MISSISSIPPI COAST COLISEUM AND  
68 CONVENTION CENTER", and the voters shall vote by placing a cross  
69 (X) or check (✓) opposite their choice on the proposition. When  
70 the results of any such referendum shall have been canvassed by  
71 the election commission and certified, the county may levy the  
72 taxes beginning on the first day of the second month following the  
73 referendum, only if at least sixty percent (60%) of the qualified  
74 electors who vote in the election vote in favor of the tax. No



75 public funds shall be used for the purpose of promoting the  
76 adoption of the referendum and no employee of the county or any  
77 city located in the county, other than elected public officials,  
78 may promote the referendum during business hours.

79 (2) If a referendum has been held under the provisions of  
80 subsection (1) of this section, and the authority of the county to  
81 impose the convention center taxes has been denied by the electors  
82 of the county, a subsequent referendum on the issue may be held on  
83 the first Tuesday after the first Monday in November 2006. If a  
84 second referendum is held, and the authority to impose the  
85 convention center taxes has been denied again by the electors of  
86 the county, no further referendum may be held.

87 Section 4. (1) On or before the fifteenth day of the month  
88 prior to the imposition of the tax authorized in Section 2 of this  
89 act, the board of supervisors shall give written notification to  
90 the \* \* \* Commissioner of the Department of Revenue of the date on  
91 which the tax will become effective.

92 (2) The tax shall be collected by and paid to the \* \* \*  
93 Department of Revenue in the same manner as state sales taxes are  
94 computed, collected and paid, and full enforcement provisions and  
95 all other provisions of Chapter 65, Title 27, Mississippi Code of  
96 1972, shall apply as necessary to the implementation of Sections 1  
97 through 12 of this act.

98 (3) Except as otherwise provided in Section 27-3-58, the  
99 revenue from the special tax collected under the provisions of



100 this section during the preceding month shall be paid to the  
101 county on or before the fifteenth day of each month.

102 (4) The proceeds of such taxes shall be placed into a  
103 separate fund apart from the county general fund and any other  
104 funds of the county, and shall be expended by the county as  
105 provided in Section 10(1) of this act.

106 (5) The tax imposed by Sections 1 through 12 of this act  
107 shall stand repealed on the first day of the month immediately  
108 succeeding the date the payment of the principal of, redemption  
109 premium, if any, and interest on the bonds issued pursuant to  
110 Sections 1 through 12 of this act have been paid in full. Any  
111 revenue from the tax remaining after the payment of the principal  
112 of, redemption premium, if any, and interest on the bonds issued  
113 pursuant to Sections 1 through 12 of this act have been paid in  
114 full shall be transferred to the county general fund.

115 Section 5. The proceeds of the bonds issued pursuant to  
116 Sections 1 through 12 of this act shall be utilized:

117 (a) For the purpose of defraying the cost of  
118 constructing, repairing, equipping, remodeling, enlarging,  
119 expanding or improving the Mississippi Coast Coliseum and  
120 Convention Center; and

121 (b) To retire bonds issued by the county after May 1,  
122 1995, but prior to the effective date of this act, to defray the  
123 cost of expanding the Mississippi Coast Coliseum and Convention  
124 Center.



125           Section 6. The board of supervisors is authorized and  
126 empowered, in its discretion, to issue general obligation bonds of  
127 the county in the aggregate principal amount not to exceed  
128 Sixty-eight Million Dollars (\$68,000,000.00) for the purposes  
129 provided for in Section 5 of this act. As used in Sections 1  
130 through 12 of this act, "bonds" shall be deemed to mean and  
131 include bonds, refunding bonds, notes or certificates of  
132 participation. The full faith and credit of the county shall be  
133 irrevocably pledged for the payment of the principal of and  
134 interest on the bonds.

135           Section 7. Bonds authorized by Sections 1 through 12 of this  
136 act, other than refunding bonds, shall be issued pursuant to  
137 Sections 19-9-1 through 19-9-31 or as may be otherwise provided by  
138 law; however, no election shall be held under the provisions of  
139 Sections 19-9-1 through 19-9-31, upon the question of the issuance  
140 of bonds authorized under Sections 1 through 12 of this act.

141           Section 8. Bonds issued pursuant to Sections 1 through 12 of  
142 this act shall not be deemed indebtedness within the meaning of  
143 Section 19-9-5. Bonds issued pursuant to Sections 1 through 12 of  
144 this act shall be submitted by validation under Sections 31-13-1  
145 through 31-13-11.

146           Section 9. Bonds issued under Sections 1 through 12 of this  
147 act may be refunded at any time and from time to time by the  
148 county pursuant to an authorizing resolution of the board of  
149 supervisors, directing issuance of refunding bonds in accordance



150 with the "Mississippi Bond Refinancing Act" (Section 31-27-1 et  
151 seq., Mississippi Code of 1972).

152 Section 10. (1) The avails of the tax provided for in  
153 Sections 1 through 12 of this act shall be used solely for the  
154 payment of the principal of, redemption premium, if any, and  
155 interest on the bonds, and for the payment of expenses of issuance  
156 thereof or reserve funds therefor.

157 (2) To the extent the proceeds of the tax provided for in  
158 Sections 1 through 12 of this act and any other amounts which may,  
159 from time to time, be available for the payment of the principal  
160 of, redemption premium, if any, and interest on the bonds,  
161 including any available revenues of the project, are not  
162 sufficient for such purpose, the board of supervisors shall levy a  
163 special ad valorem tax upon all of the taxable property within the  
164 county which shall be sufficient, together with other money  
165 available for such purpose, to provide for the payment of the  
166 principal of, redemption premium, if any, and interest on such  
167 bonds according to the terms thereof.

168 Section 11. Sections 1 through 12 of this act shall be  
169 liberally construed for the purposes herein set out, the power  
170 hereby granted shall be deemed to be full and complete authority  
171 for the issuance of bonds under Sections 1 through 12 of this act  
172 and shall be construed as additional, cumulative and supplemental  
173 to any power granted to the county by any general or local and  
174 private act of the Legislature.



175 Section 12. The provisions of Sections 1 through 12 of this  
176 act shall be repealed \* \* \* from and after July 1, 2026.

177 Section 13. Chapter 58, Laws of the Extraordinary Session of  
178 1954, as amended by Chapter 810, Local and Private Laws of 1966,  
179 as amended by Chapter 820, Local and Private Laws of 1972, as  
180 amended by Chapter 973, Local and Private Laws of 1979, as amended  
181 by Chapter 881, Local and Private Laws of 1980, as amended by  
182 Chapter 918, Local and Private Laws of 1990, as amended by Chapter  
183 882, Local and Private Laws of 1991, as amended by Chapter 937,  
184 Local and Private Laws of 1995, as amended by Chapter 989, Local  
185 and Private Laws of 1999, as amended by Chapter 1012, Local and  
186 Private Laws of 2004, is amended as follows:

187 Section 1. The Board of Supervisors of Harrison County,  
188 Mississippi, in its discretion, may levy a special ad valorem tax  
189 not in excess of one (1) mill upon all the taxable property  
190 within \* \* \* the county to provide funds for the Harrison County  
191 Tourism Commission for the purpose of advertising, promoting  
192 conventions, and bringing into favorable notice the opportunities,  
193 possibilities and tourism resources of \* \* \* the county.

194 Section 2. (1) For the purposes of providing funds to  
195 promote tourism and conventions in Harrison County, there is  
196 hereby levied and assessed against and shall be collected from  
197 every person, firm or corporation operating hotels or motels in  
198 Harrison County an assessment, in addition to all other taxes now  
199 imposed, which shall be equal to three percent (3%) of the gross





200 proceeds from room rental of all such hotels or motels in Harrison  
201 County. However, such tax shall solely apply to overnight room  
202 rentals of hotels and motels within the county and shall not apply  
203 to any ancillary revenues derived from hotel or motel patrons  
204 including, but not limited to, resort fees, meeting rooms, pool  
205 passes and food and beverage sales. Persons liable for the tax  
206 imposed herein shall add the amount of tax to the room rental and  
207 in addition thereto shall collect, insofar as practicable, the  
208 amount of the tax due by him or her from the person receiving the  
209 services or goods at the time of payment therefor.

210 (2) For the purposes of this act, the words "hotel" and  
211 "motel" shall mean a place of lodging that at any one time will  
212 accommodate transient guests on a daily or weekly basis and that  
213 are known to the trade as such, including hotels, motels, bed and  
214 breakfast inns, time-share condominiums, tourist courts, rooming  
215 houses or other places where sleeping accommodations are furnished  
216 or offered for pay if more than ten (10) rooms are available for  
217 transient guests, excluding nursing homes or institutions for the  
218 aged or infirm as defined in Section 43-11-1 and personal care  
219 homes. Hotels and motels with ten (10) or less rental units are  
220 exempt.

221 (3) Such tax shall be collected by and paid to the \* \* \*  
222 Department of Revenue on a form to be prescribed by the \* \* \*  
223 Department of Revenue in the same manner that state sales taxes  
224 are collected and paid; and the full enforcement provisions and



225 all other provisions of the Mississippi Sales Tax Law shall apply  
226 as necessary for the implementation and administration of this  
227 act.

228 (4) On or before the fifteenth day of the month following  
229 the month in which collected, the proceeds of such tax, less three  
230 percent (3%) to be retained by the \* \* \* Department of Revenue to  
231 defray the costs of collection, shall be paid by the \* \* \*  
232 department, as follows, for expenditure as authorized in this act:

233 (a) Until the date that the bonds issued by the board  
234 of supervisors after May 1, 1995, and prior to the effective date  
235 of House Bill No. 1823, 2004 Regular Session, for the purpose of  
236 defraying the cost of expanding the Mississippi Coast Coliseum and  
237 Convention Center are retired:

238 (i) Two-thirds (2/3) of the proceeds shall be paid  
239 to the Harrison County Tourism Commission.

240 (ii) One-third (1/3) of the proceeds shall be paid  
241 to the Board of Supervisors of Harrison County.

242 (b) From and after the date that the bonds issued by  
243 the board of supervisors after May 1, 1995, and prior to the  
244 effective date of House Bill No. 1823, 2004 Regular Session, for  
245 the purpose of defraying the cost of expanding the Mississippi  
246 Coast Coliseum and Convention Center, are retired:

247 (i) Two-thirds (2/3) of the proceeds shall be paid  
248 to the Harrison County Tourism Commission.



249 (ii) Twenty-five percent (25%) of the remaining  
250 one-third (1/3) of the proceeds shall be paid to the Harrison  
251 County Tourism Commission and seventy-five percent (75%) of the  
252 remaining one-third (1/3) of the proceeds shall be paid to the  
253 Board of Supervisors of Harrison County.

254 Section 3. The Harrison County Tourism Commission shall be  
255 composed of seven (7) members, appointed as hereinafter provided.  
256 The board of supervisors shall appoint two (2) members of the  
257 commission who are qualified electors of the City of Biloxi; two  
258 (2) members who are qualified electors of the City of Gulfport;  
259 one (1) member who is a qualified elector of the City of Pass  
260 Christian; one (1) member who is a qualified elector of the City  
261 of Long Beach; and one (1) member who is a qualified elector of  
262 the County of Harrison outside of the boundaries of the four (4)  
263 municipalities in the county. In the selection of commissioners,  
264 the board shall make every effort to select individuals who are  
265 knowledgeable of, or actively involved in, the tourism industry.  
266 The \* \* \* commission shall be appointed within sixty (60) days of  
267 the effective date of this act, in the following manner:

- 268 (1) Two (2) members for one (1) year.  
269 (2) Two (2) members for two (2) years.  
270 (3) One (1) member for three (3) years.  
271 (4) One (1) member for four (4) years.  
272 (5) One (1) member for five (5) years.



273           The board shall draw lots to determine which of the seven (7)  
274 members of the commission shall be appointed for the various  
275 initial terms of office. Provided, however, that all subsequent  
276 appointments shall be made for five-year terms, except that the  
277 board shall appoint a member to fill a vacancy for the unexpired  
278 term only. Within sixty (60) days after the effective date of  
279 House Bill No. 1716, 1990 Regular Session, the board of  
280 supervisors shall appoint two (2) additional members to the  
281 Tourism Commission. The board of supervisors shall appoint one  
282 (1) member who is a qualified elector of the City of D'Iberville  
283 and one (1) member who is a qualified elector of the County of  
284 Harrison for a term of five (5) years. All subsequent  
285 appointments shall be for a term of five (5) years and an  
286 appointment to fill a vacancy shall be for the unexpired term  
287 only. Before entering on the duties of the office each appointed  
288 member of the Tourism Commission shall enter into and give bond to  
289 be approved by the Secretary of State of the State of Mississippi  
290 in the sum of Fifty Thousand Dollars (\$50,000.00) conditioned on  
291 the satisfactory performance of his duties. This bond's premium  
292 shall be paid from the Tourism Commission Fund. Such bond shall  
293 be payable to Harrison County and in the event of a breach  
294 thereof, suit may be brought by the county for the benefit of the  
295 Tourism Commission. The commission may authorize the payment of  
296 per diem not to exceed the uniform per diem rate provided in  
297 Section 25-3-69, Mississippi Code of 1972, to commission members



298 for each day in the discharge of their official duties. Such per  
299 diem expenditures shall be included in the annual budget of the  
300 commission and shall be subject to approval of the Harrison County  
301 Board of Supervisors. The commission shall elect officers and  
302 adopt rules and regulations; and shall fix a regular meeting date,  
303 but may provide for special meetings. The commission shall keep  
304 minutes of its proceedings, as are necessary to carry out its  
305 responsibilities under this act. It is the intent of this  
306 enactment to supersede the Advisory Commission and those duties  
307 performed by the board of supervisors pursuant to Chapter 820,  
308 Local and Private Laws of 1972, with the commission herein  
309 created, and to provide for the orderly transfer of all duties and  
310 powers heretofore exercised by those bodies to the Harrison County  
311 Tourism Commission, which shall have the sole authority to budget  
312 and contract for expenditures for the fiscal year beginning  
313 October 1, 1979, subject to the approval of the board of  
314 supervisors as herein provided.

315 Section 4. Before the expenditures of funds allocated to it  
316 by this act, the Tourism Commission shall annually adopt a budget  
317 that will reflect the anticipated expenditures for promotion,  
318 advertising and operation. Such budget shall be subject to the  
319 approval of the Harrison County Board of Supervisors and shall  
320 comply with all the requirements of the general laws of the State  
321 of Mississippi covering the advertisement for bids and the  
322 expenditure of funds.



323           Section 5. The Harrison County Tourism Commission  
324 established hereunder shall have the authority to promote tourism  
325 and in this regard the commission is empowered:

326           (a) To receive and expend revenues from any sources  
327 including, but not limited to, private enterprise;

328           (b) To own, lease or contract for the use, purchase or  
329 lease of any real or personal property, including, but not limited  
330 to, furnishings, fixtures and any equipment useful and necessary  
331 in the promotion of tourism and convention business;

332           (c) To sell, convey or otherwise dispose of all or any  
333 part of its property and assets in accordance with general laws of  
334 the State of Mississippi providing for such disposal;

335           (d) To have and exercise all powers necessary or  
336 convenient to effect any and all of the purposes for which the  
337 commission is organized, and further, to appoint and employ  
338 individuals and agencies acting in its behalf for any and all of  
339 the aforementioned powers and responsibilities;

340           (e) To have and exercise all powers necessary and  
341 convenient to conduct the business of promoting and managing  
342 conventions and to carry out the purposes of the convention staff  
343 of the Mississippi Coast Coliseum Commission by agreement between  
344 the two (2) commissions.

345           Section 6. The Advisory Commission, created and established  
346 under the provisions of Chapter 820, Local and Private Laws of  
347 1972, shall be and the same is hereby abolished effective October



348 1, 1979, and the commissioners and all members, agents,  
349 representatives and employees of the \* \* \* Advisory Commission and  
350 the Harrison County Board of Supervisors are required and directed  
351 to cooperate with the Harrison County Tourism Commission to  
352 effectuate an orderly transfer of its duties to that commission in  
353 accordance with this act, and to deliver to the Harrison County  
354 Tourism Commission all property, funds, money, accounts, records,  
355 etc., now in their possession, which were transferred to the board  
356 of supervisors pursuant to Chapter 820, Local and Private Laws of  
357 1972, such delivery to be made not later than October 1, 1979, and  
358 where required, in such cases as real property, if any, the  
359 Chairman of the \* \* \* Advisory Commission and the Secretary  
360 thereof or the President of the Harrison County Board of  
361 Supervisors are authorized, empowered and directed to make,  
362 execute and deliver in favor of the Harrison County Tourism  
363 Commission any bill of sale, deed or other document required to  
364 transfer title of any property transferred pursuant to Chapter  
365 820, Local and Private Laws of 1972, which was held in the name of  
366 the County Advertising Commission. Nothing herein shall be  
367 construed to waive the rights of compelling such action by a writ  
368 of mandamus in accordance with the laws of Mississippi. Provided  
369 further, that on October 1, 1979, all rights of office of any of  
370 the commissioners of the Advisory Commission, its attorneys or  
371 agents, be and the same are hereby finally determined and ended,



372 and its former employees shall serve at the pleasure of the  
373 Tourism Commission.

374 Section 7. (1) Until the date the bonds issued by the  
375 county after May 1, 1995, but prior to the effective date of House  
376 Bill No. 1823, 2004 Regular Session, to defray the costs of  
377 expanding the Mississippi Coast Coliseum and Convention Center  
378 have been retired, and the bonds issued under the provisions of  
379 Sections 1 through 12 of House Bill No. 1823, 2004 Regular  
380 Session, have been retired, the Board of Supervisors of Harrison  
381 County shall deposit the funds allocated to it by Section 2(4) of  
382 this act into a special fund in the county treasury.

383 (2) Monies in the special fund shall be expended by the  
384 board of supervisors to:

385 (a) Pay the principal of and interest on up to Ten  
386 Million Dollars (\$10,000,000.00) of general obligation bonds  
387 issued by the county after May 1, 1995, but prior to the effective  
388 date of House Bill No. 1823, 2004 Regular Session, to defray the  
389 costs of expanding the Mississippi Coast Coliseum and Convention  
390 Center, and/or

391 (b) Pay the principal of and interest on general  
392 obligation bonds issued by the county pursuant to Sections 1  
393 through 12 of House Bill No. 1823, 2004 Regular Session.

394 Section 8. (1) If the tax levied under this act was imposed  
395 without a vote of the electorate, the board of supervisors shall,  
396 within sixty (60) days after the effective date of House Bill No.





397 1757, 2022 Regular Session, by resolution spread upon its minutes,  
398 declare the intention of the board of supervisors to continue  
399 imposing the tax and describe the tax levy including the tax rate,  
400 annual revenue collections and the purposes for which the proceeds  
401 are used. The resolution shall be published once a week for at  
402 least three (3) consecutive weeks in a newspaper published or  
403 having a general circulation in the county, with the first  
404 publication to be made within fourteen (14) days after the board  
405 of supervisors adopts the resolution declaring its intention to  
406 continue the tax. If, on or before the date specified in the  
407 resolution for filing a written protest, which date shall be not  
408 less than forty-five (45) days and not more than sixty (60) days  
409 after the board of supervisors adopts the resolution, twenty  
410 percent (20%) or one thousand five hundred (1,500), whichever is  
411 less, of the qualified electors of the county file a written  
412 protest against the imposition of the tax, then an election upon  
413 the continued levy and assessment of the tax shall be called and  
414 held with the election to be conducted at the next election  
415 occurring more than sixty (60) days after the date specified in  
416 the resolution for filing a written protest. If the requisite  
417 number of qualified electors vote against the imposition of the  
418 tax, the tax shall cease to be imposed on the first day of the  
419 month following certification of the election results by the  
420 election commissioners of the county to the board of supervisors.  
421 The board of supervisors shall notify the Department of Revenue of



422 the date of the discontinuance of the tax and shall publish  
423 sufficient notice thereof in a newspaper published or having a  
424 general circulation in the county. If no protest is filed, then  
425 the board of supervisors shall state that fact in their minutes  
426 and may continue the levy and assessment of the tax.

427 (2) This section shall not apply if the revenue from the tax  
428 authorized by this act has been contractually pledged for the  
429 payment of debt incurred prior to the effective date of House Bill  
430 No. 1757, 2022 Regular Session, until such time as the debt is  
431 satisfied. Once the debt has been satisfied, the board of  
432 supervisors, shall within sixty (60) days, adopt a resolution  
433 declaring the intention of the board of supervisors to continue  
434 the tax which shall initiate the procedure described in paragraph  
435 (a) of this section.

436 Section 9. The provisions of Sections 1 through 8 of this  
437 act shall be repealed from and after July 1, 2026.

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

