

By: Representatives Bennett, Felsher

To: Local and Private
Legislation

HOUSE BILL NO. 1767

1 AN ACT TO AMEND CHAPTER 58, LAWS OF THE EXTRAORDINARY SESSION
2 OF 1954, AS LAST AMENDED BY CHAPTER 926, LOCAL AND PRIVATE LAWS OF
3 2013, TO PROVIDE THAT THE PROCEEDS OF THE TAX LEVIED ON HOTELS AND
4 MOTELS IN HARRISON COUNTY, MISSISSIPPI, TO PROMOTE TOURISM AND
5 CONVENTIONS IN THE COUNTY MAY BE USED BY THE HARRISON COUNTY BOARD
6 OF SUPERVISORS FOR THE PROMOTION OF TOURISM WITHIN THE COUNTY OR
7 PAID TO THE MISSISSIPPI GULF COAST REGIONAL CONVENTION AND
8 VISITORS BUREAU TO BE USED FOR THE PROMOTION OF TOURISM ON THE
9 MISSISSIPPI GULF COAST IN THE DISCRETION OF THE BOARD OF
10 SUPERVISORS; TO PROVIDE THAT THE BOARD OF SUPERVISORS OF HARRISON
11 COUNTY SHALL HAVE THE SOLE RIGHT TO DESIGNATE THAT THE PROCEEDS
12 FROM THE TAX ARE EXPENDED BY THE BOARD OF SUPERVISORS OF HARRISON
13 COUNTY OR THE MISSISSIPPI GULF COAST REGIONAL CONVENTION AND
14 VISITORS BUREAU FOR THE PROMOTION OF TOURISM; TO REQUIRE THE BOARD
15 OF SUPERVISORS OF HARRISON COUNTY TO PROVIDE CERTAIN NOTICE IF IT
16 DETERMINES THAT SUCH PROCEEDS SHALL NOT BE DESIGNATED FOR USE BY
17 THE MISSISSIPPI GULF COAST REGIONAL CONVENTION AND VISITORS
18 BUREAU; AND FOR RELATED PURPOSES.

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

20 **SECTION 1.** Chapter 58, Laws of the Extraordinary Session of
21 1954, as amended by Chapter 810, Local and Private Laws of 1966,
22 as amended by Chapter 820, Local and Private Laws of 1972, as
23 amended by Chapter 973, Local and Private Laws of 1979, as amended
24 by Chapter 881, Local and Private Laws of 1980, as amended by
25 Chapter 918, Local and Private Laws of 1990, as amended by Chapter
26 882, Local and Private Laws of 1991, as amended by Chapter 937,



27 Local and Private Laws of 1995, as amended by Chapter 989, Local
28 and Private Laws of 1999, as amended by Section 13, Chapter 1012,
29 Local and Private Laws of 2004, as amended by Chapter 942, Local
30 and Private Laws of 2008, as amended by Chapter 943, Local and
31 Private Laws of 2010, as amended by Chapter 926, Local and Private
32 Laws of 2013, is amended as follows:

33 Section 1. The Board of Supervisors of Harrison County,
34 Mississippi, in its discretion, may levy a special ad valorem tax
35 not in excess of one (1) mill upon all the taxable property within
36 the county to provide funds for the Mississippi Gulf Coast
37 Regional Convention and Visitors Bureau for the purpose of
38 advertising, promoting conventions, and bringing into favorable
39 notice the opportunities, possibilities and tourism resources of
40 Harrison, Hancock and Jackson Counties.

41 Section 2. (1) For the purposes of providing funds to
42 promote tourism and conventions in Harrison County, there is
43 hereby levied and assessed against and shall be collected from
44 every person, firm or corporation operating hotels or motels in
45 Harrison County an assessment which shall be equal to three
46 percent (3%) of the gross proceeds from room rental of all such
47 hotels or motels in Harrison County in addition to the tax imposed
48 under Section 2, Chapter 1012, Local and Private Laws of 2004 and
49 all other taxes now imposed. Persons liable for the tax imposed
50 herein shall add the amount of tax to the room rental and in
51 addition thereto shall collect, insofar as practicable, the amount



52 of the tax due by him from the person receiving the services or
53 goods at the time of payment therefor.

54 (2) For the purposes of this act:

55 (a) "Bureau" means the Mississippi Gulf Coast Regional
56 Convention and Visitors Bureau.

57 (b) "Hotel" and "motel" means a place of lodging as
58 defined in the General Laws of 2007, Chapter 526, Section 3 and
59 codified in Section 27-65-23.1, Mississippi Code of 1972, as
60 amended, and as adopted by the Board of Supervisors of Harrison
61 County, Mississippi, by Resolution dated May 7, 2007, and that at
62 any one time will accommodate transient guests on a daily or
63 weekly basis and that are known to the trade as such, including
64 hotels, motels, bed and breakfast inns, time-share condominiums,
65 tourist courts, rooming houses or other places where sleeping
66 accommodations are furnished or offered for pay if one or more
67 rooms are available for transient guests, excluding nursing homes
68 or institutions for the aged or infirm as defined in Section
69 43-11-1 and personal care homes.

70 (3) The tax shall be collected by and paid to the Department
71 of Revenue on a form to be prescribed by the Department of Revenue
72 in the same manner that state sales taxes are collected and paid;
73 and the full enforcement provisions and all other provisions of
74 the Mississippi Sales Tax Law shall apply as necessary for the
75 implementation and administration of this act.



76 (4) (a) Except as otherwise provided under this subsection,
77 on or before the fifteenth day of the month following the month in
78 which collected, the proceeds of such tax, less three percent (3%)
79 to be retained by the Department of Revenue to defray the costs of
80 collection, shall be paid by the department, as follows, for
81 expenditure as authorized in this act:

82 (* * *i) Until the date that the bonds issued by the
83 board of supervisors after May 1, 1995, and prior to the effective
84 date of House Bill No. 1823, 2004 Regular Session, for the purpose
85 of defraying the cost of expanding the Mississippi Coast Coliseum
86 and Convention Center are retired:

87 * * *1. Two-thirds (2/3) of the proceeds shall be
88 paid to the bureau.

89 * * *2. One-third (1/3) of the proceeds shall be
90 paid to the Board of Supervisors of Harrison County.

91 (* * *ii) From and after the date that the bonds
92 issued by the board of supervisors after May 1, 1995, and prior to
93 the effective date of House Bill No. 1823, 2004 Regular Session,
94 for the purpose of defraying the cost of expanding the Mississippi
95 Coast Coliseum and Convention Center, are retired:

96 * * *1. Two-thirds (2/3) of the proceeds shall be
97 paid to the bureau.

98 * * *2. Twenty-five percent (25%) of the
99 remaining one-third (1/3) of the proceeds shall be paid to the
100 bureau and seventy-five percent (75%) of the remaining one-third



101 (1/3) of the proceeds shall be paid to the Board of Supervisors of
102 Harrison County.

103 (b) (i) In lieu of allocating the proceeds of the tax
104 as provided under paragraph (a) of this section, the Harrison
105 County Board of Supervisors, in its discretion, may provide that
106 the proceeds of the tax shall be dedicated to and used by the
107 Harrison County Board of Supervisors solely for the promotion of
108 tourism and tourism-related activities in the county and all may
109 be paid to the Mississippi Gulf Coast Regional Convention and
110 Visitors Bureau or to another entity or entities engaged in the
111 promotion of tourism and tourism-related activities within the
112 county, in the discretion of the board of supervisors. The
113 proceeds of the tax shall not be considered by the county as
114 general fund revenues.

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

122 Section 3. (1) The Harrison County Tourism Commission is
123 renamed the Mississippi Gulf Coast Regional Convention and
124 Visitors Bureau. From and after July 1, 2013, all rights of
125 office of members serving on the Harrison County Tourism



126 Commission or the bureau prior to July 1, 2013, are terminated.
127 From and after July 1, 2013, the bureau shall be composed of
128 fifteen (15) members, appointed as provided in this section.

129 (2) (a) The board of supervisors of Harrison County shall
130 appoint nine (9) members of the bureau with at least one (1)
131 member from each district of a supervisor upon the recommendation
132 of such supervisor. No supervisor may nominate any person from
133 another supervisor's district to be a member of the bureau. In
134 the selection of commissioners, the board should consider persons
135 who are community leaders and/or are knowledgeable of, or actively
136 involved in, the tourism industry.

137 (b) The members appointed pursuant to this subsection
138 shall be appointed within sixty (60) days of the effective date of
139 this act, in the following manner:

140 (i) Two (2) members for one (1) year.

141 (ii) Two (2) members for two (2) years.

142 (iii) Two (2) members for three (3) years.

143 (iv) Two (2) members for four (4) years.

144 (v) One (1) member for five (5) years.

145 (c) All subsequent appointments shall be made for
146 five-year terms, except that the board shall appoint a member to
147 fill a vacancy for the unexpired term only. No person appointed
148 pursuant to this subsection may serve more than ten (10) years
149 prospectively from the effective date of this act as a member of
150 the bureau.



151 (3) (a) The Board of Supervisors of Hancock County shall
152 appoint three (3) members.

153 (b) The Board of Supervisors of Jackson County shall
154 appoint three (3) members.

155 (c) In the selection of commissioners, the board(s)
156 should consider persons who are community leaders and/or are
157 knowledgeable of, or actively involved in, the tourism industry.

158 (d) Each commissioner appointed from Hancock County and
159 Jackson County pursuant to this subsection shall serve an initial
160 term of two (2) years for purposes of providing each county with a
161 reasonable period of time during which to indentify and commit
162 appropriate sources of tourism funding, as determined by the
163 bureau. In the event sources of funding comparable to those
164 authorized by this chapter are not enacted upon the expiration of
165 the two-year term, the seats of that county shall expire.

166 (e) (i) Upon expiration of the initial two-year term
167 and if comparable funding is secured as required by paragraph (c)
168 of this subsection, the subsequent appointments by the Board of
169 Supervisors of Hancock County pursuant to this subsection shall be
170 appointed within sixty (60) days after the expiration of the
171 two-year term in the following manner:

- 172 1. One (1) member for one (1) year;
173 2. One (1) member for three (3) years;
174 and
175 3. One (1) member for five (5) years.



176 (ii) All subsequent appointments shall be made for
177 five-year terms, except that the board shall appoint a member to
178 fill a vacancy for the unexpired term only. No person appointed
179 pursuant to this subsection may serve more than ten (10) years
180 prospectively from the effective date of this act as a member of
181 the bureau.

182 (f) (i) Upon expiration of the initial two-year term
183 and if comparable funding is secured as required by paragraph (d)
184 of this subsection, the subsequent appointments by the Board of
185 Supervisors of Jackson County pursuant to this subsection shall be
186 appointed within sixty (60) days after the expiration of the
187 two-year term, in the following manner:

- 188 1. One (1) member for one (1) year;
189 2. One (1) member for three (3) years;
190 and
191 3. One (1) member for five (5) years.

192 (ii) All subsequent appointments shall be made for
193 five-year terms, except that the board shall appoint a member to
194 fill a vacancy for the unexpired term only. No person appointed
195 pursuant to this subsection may serve more than ten (10) years
196 prospectively from the effective date of this act as a member of
197 the bureau.

198 (4) All members appointed pursuant to Sections 2 and 3 may
199 be removed by a majority vote of the appointing board of



200 supervisors notwithstanding any time remaining on the term under
201 which the appointee is serving.

202 (5) Before entering on the duties of the office each
203 appointed member of the bureau shall enter into and give bond to
204 be approved by the Secretary of State of the State of Mississippi
205 in the sum of Fifty Thousand Dollars (\$50,000.00) conditioned on
206 the satisfactory performance of his duties. This bond's premium
207 shall be paid from the bureau fund. The bond shall be payable to
208 Harrison County and in the event of a breach thereof, suit may be
209 brought by the county for the benefit of the bureau. The bureau
210 may authorize the payment of per diem not to exceed the uniform
211 per diem rate provided in Section 25-3-69, Mississippi Code of
212 1972, to commission members for each day in the discharge of their
213 official duties provided that the payment of per diem for
214 appointees of Jackson and Hancock Counties shall be made by the
215 appointing board of supervisors of each member until such time the
216 county is a financially participating member of the bureau. Per
217 diem expenditures shall be included in the annual budget of the
218 bureau. The bureau shall elect officers and adopt rules and
219 regulations; and shall fix a regular meeting date, but may provide
220 for special meetings. The bureau shall keep minutes of its
221 proceedings, as are necessary to carry out its responsibilities
222 under this act.

223 Section 4. Before the expenditures of funds allocated to it
224 by this act, the bureau shall annually adopt a budget that will



225 reflect the anticipated expenditures for promotion, advertising
226 and operation. The budget shall be subject to the approval of the
227 Harrison County Board of Supervisors and shall comply with all the
228 requirements of the general laws of the State of Mississippi
229 covering the advertisement for bids and the expenditure of funds.
230 The annual budget shall also be subject to approval of the boards
231 of supervisors of Hancock County and Jackson County if such
232 counties are participating financially in the bureau. In the
233 event that either Hancock County or Jackson County shall fail to
234 approve the budget, that county shall no longer be a member of the
235 bureau.

236 Section 5. (a) The bureau established hereunder shall have
237 the authority to promote tourism and in this regard the bureau is
238 empowered:

239 (i) To receive and expend revenues from any
240 sources including, but not limited to, private enterprise;

241 (ii) To own, lease or contract for the use,
242 purchase or lease of any real or personal property, including, but
243 not limited to, furnishings, fixtures and any equipment useful and
244 necessary in the promotion of tourism and convention business;

245 (iii) To sell, convey or otherwise dispose of all
246 or any part of its property and assets in accordance with general
247 laws of the State of Mississippi providing for such disposal;

248 (iv) To have and exercise all powers necessary or
249 convenient to effect any and all of the purposes for which the



250 commission is organized, and further, to appoint and employ
251 individuals and agencies acting in its behalf for any and all of
252 the aforementioned powers and responsibilities;

253 (v) To have and exercise all powers necessary and
254 convenient to conduct the business of promoting and managing
255 conventions and to carry out the purposes of the convention staff
256 of the Mississippi Coast Coliseum Commission by agreement between
257 the commission and the bureau.

258 (b) The bureau shall enter into operating agreements
259 with Harrison, Hancock and Jackson Counties. The operating
260 agreements shall specify how the bureau will be operated by
261 setting forth the following:

262 (i) The respective duties, obligations and
263 expected conduct of the members of the bureau, executive director
264 and staff;

265 (ii) The structure and guidelines for the
266 operating committee;

267 (iii) The mechanism for establishing strategic
268 objectives with quantified key performance indicators;

269 (iv) Provisions for insuring accountability by
270 setting forth the method of communicating and reporting
271 performance as measured against clearly articulated strategic
272 objectives to each of the counties and tourism stakeholder
273 associations;



274 (v) Funding sources and the requirements for
275 insuring public transparency, including compliance with
276 Mississippi laws pertaining to public records and open meetings;

277 (vi) Scoring guidelines for grant requests for
278 tourism related activities; and

279 (vii) Adoption of a code of ethics.

280 Section 6. (a) There is created a nonvoting advisory board
281 to the Mississippi Gulf Coast Regional Convention and Visitors
282 Bureau which shall include Mississippi Gulf Coast domiciled
283 members of the boards of the following organizations, with each
284 organization appointing one (1) member:

285 (i) The Mississippi Hotel and Lodging Association;

286 (ii) The Mississippi Hospitality and Restaurant
287 Association;

288 (iii) The Mississippi Casino Operators Association;

289 (iv) The Mississippi Gulf Coast Attractions
290 Association;

291 (v) The Mississippi Gulf Coast Golf Association;

292 (vi) The Mississippi Coast Sports Commission;

293 (vii) The Gulfport/Biloxi International Airport
294 Authority; and

295 (viii) Any other related tourism associations
296 deemed appropriate by the board of the Mississippi Gulf Coast
297 Regional Convention and Visitors Bureau.



298 (b) A designee from the Mississippi Coast Coliseum and
299 Convention Center Commission and from any private sector
300 organization committing resources to the Mississippi Gulf Coast
301 Regional Convention and Visitors Bureau over a multi-year period
302 that the bureau deems significant also shall serve on the advisory
303 board. The advisory board members shall participate in all board
304 meetings, other than executive sessions, and may serve on the
305 various operating committees of the bureau.

306 Section 7. All property, funds, money, accounts, records,
307 contracts and other obligations now held in the name of the
308 Harrison County Tourism Commission shall be deemed to be held in
309 the name of the bureau; however, no contracts or other obligations
310 entered into from and after March 1, 2013, through July 1, 2013,
311 shall become obligations of the bureau except upon an affirmative
312 vote of the bureau that is conducted after July 1, 2013.

313 Section 8. (1) Until the date the bonds issued by the
314 county after May 1, 1995, but prior to the effective date of House
315 Bill No. 1823, 2004 Regular Session, to defray the costs of
316 expanding the Mississippi Coast Coliseum and Convention Center
317 have been retired, and the bonds issued under the provisions of
318 Sections 1 through 12 of House Bill No. 1823, 2004 Regular
319 Session, have been retired, the Board of Supervisors of Harrison
320 County * * * may, in its discretion, deposit the funds allocated
321 to it by Section 2(4) of this act into a special fund in the
322 county treasury.



323 (2) Monies in the special fund * * * may be expended by the
324 board of supervisors to:

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

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

334 Section 9. The Board of Supervisors of Harrison County,
335 Mississippi, and the bureau, may, in their discretion, enter into
336 contracts with not-for-profit organizations to provide services
337 for advertising, marketing, and promotion of tourism and
338 conventions and other related activities or the board of
339 supervisors may direct all or a part of the funding to a
340 not-for-profit created or existing within the county that is
341 responsible for the promotion of tourism or tourism related
342 activities.

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

