

By: Representatives Bennett, Felsher

To: Local and Private  
Legislation

HOUSE BILL NO. 1767  
(As Sent to Governor)

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 CLARIFY THAT THE 3% TAX LEVIED ON HOTELS AND MOTELS IN  
4 HARRISON COUNTY, MISSISSIPPI, FOR THE PURPOSES OF PROVIDING  
5 FUNDING TO PROMOTE TOURISM AND CONVENTIONS IN THE COUNTY, SHALL  
6 SOLELY APPLY TO OVERNIGHT ROOM RENTALS OF SUCH HOTELS AND MOTELS  
7 AND SHALL NOT APPLY TO ANY ANCILLARY REVENUES DERIVED FROM HOTEL  
8 OR MOTEL PATRONS; TO PROVIDE THAT THE PROCEEDS OF THE TAX MAY BE  
9 USED BY THE HARRISON COUNTY BOARD OF SUPERVISORS FOR THE PROMOTION  
10 OF TOURISM WITHIN THE COUNTY OR PAID TO THE MISSISSIPPI GULF COAST  
11 REGIONAL CONVENTION AND VISITORS BUREAU TO BE USED FOR THE  
12 PROMOTION OF TOURISM ON THE MISSISSIPPI GULF COAST IN THE  
13 DISCRETION OF THE BOARD OF SUPERVISORS; TO PROVIDE THAT THE BOARD  
14 OF SUPERVISORS OF HARRISON COUNTY SHALL HAVE THE SOLE RIGHT TO  
15 DESIGNATE THAT THE PROCEEDS FROM THE TAX ARE EXPENDED BY THE BOARD  
16 OF SUPERVISORS OF HARRISON COUNTY OR THE MISSISSIPPI GULF COAST  
17 REGIONAL CONVENTION AND VISITORS BUREAU FOR THE PROMOTION OF  
18 TOURISM; TO REQUIRE THE BOARD OF SUPERVISORS OF HARRISON COUNTY TO  
19 PROVIDE CERTAIN NOTICE IF IT DETERMINES THAT SUCH PROCEEDS SHALL  
20 NOT BE DESIGNATED FOR USE BY THE MISSISSIPPI GULF COAST REGIONAL  
21 CONVENTION AND VISITORS BUREAU; TO PROVIDE FOR A REFERENDUM ON THE  
22 LEVYING OF SUCH TAX UNDER CERTAIN CONDITIONS; AND FOR RELATED  
23 PURPOSES.

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

25 **SECTION 1.** Chapter 58, Laws of the Extraordinary Session of  
26 1954, as amended by Chapter 810, Local and Private Laws of 1966,  
27 as amended by Chapter 820, Local and Private Laws of 1972, as  
28 amended by Chapter 973, Local and Private Laws of 1979, as amended



29 by Chapter 881, Local and Private Laws of 1980, as amended by  
30 Chapter 918, Local and Private Laws of 1990, as amended by Chapter  
31 882, Local and Private Laws of 1991, as amended by Chapter 937,  
32 Local and Private Laws of 1995, as amended by Chapter 989, Local  
33 and Private Laws of 1999, as amended by Section 13, Chapter 1012,  
34 Local and Private Laws of 2004, as amended by Chapter 942, Local  
35 and Private Laws of 2008, as amended by Chapter 943, Local and  
36 Private Laws of 2010, as amended by Chapter 926, Local and Private  
37 Laws of 2013, is amended as follows:

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

46       Section 2. (1) For the purposes of providing funds to  
47 promote tourism and conventions in Harrison County, there is  
48 hereby levied and assessed against and shall be collected from  
49 every person, firm or corporation operating hotels or motels in  
50 Harrison County an assessment which shall be equal to three  
51 percent (3%) of the gross proceeds from room rental of all such  
52 hotels or motels in Harrison County in addition to the tax imposed  
53 under Section 2, Chapter 1012, Local and Private Laws of 2004, and



54 all other taxes now imposed. However, such tax shall solely apply  
55 to overnight room rentals of hotels and motels within the county  
56 and shall not apply to any ancillary revenues derived from hotel  
57 or motel patrons including, but not limited to, resort fees,  
58 meeting rooms, pool passes and food and beverage sales. Persons  
59 liable for the tax imposed herein shall add the amount of tax to  
60 the room rental and in addition thereto shall collect, insofar as  
61 practicable, the amount of the tax due by him from the person  
62 receiving the services or goods at the time of payment therefor.

63 (2) For the purposes of this act:

64 (a) "Bureau" means the Mississippi Gulf Coast Regional  
65 Convention and Visitors Bureau.

66 (b) "Hotel" and "motel" means a place of lodging as  
67 defined in the General Laws of 2007, Chapter 526, Section 3 and  
68 codified in Section 27-65-23.1, Mississippi Code of 1972, as  
69 amended, and as adopted by the Board of Supervisors of Harrison  
70 County, Mississippi, by Resolution dated May 7, 2007, and that at  
71 any one time will accommodate transient guests on a daily or  
72 weekly basis and that are known to the trade as such, including  
73 hotels, motels, bed and breakfast inns, time-share condominiums,  
74 tourist courts, rooming houses or other places where sleeping  
75 accommodations are furnished or offered for pay if one or more  
76 rooms are available for transient guests, excluding nursing homes  
77 or institutions for the aged or infirm as defined in Section  
78 43-11-1 and personal care homes.



79 (3) The tax shall be collected by and paid to the Department  
80 of Revenue on a form to be prescribed by the Department of Revenue  
81 in the same manner that state sales taxes are collected and paid;  
82 and the full enforcement provisions and all other provisions of  
83 the Mississippi Sales Tax Law shall apply as necessary for the  
84 implementation and administration of this act.

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

91 ( \* \* \*i) Until the date that the bonds issued by  
92 the board of supervisors after May 1, 1995, and prior to the  
93 effective date of House Bill No. 1823, 2004 Regular Session, for  
94 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  
97 shall be paid to the bureau.

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

100 ( \* \* \*ii) From and after the date that the bonds  
101 issued by the board of supervisors after May 1, 1995, and prior to  
102 the effective date of House Bill No. 1823, 2004 Regular Session,



103 for the purpose of defraying the cost of expanding the Mississippi  
104 Coast Coliseum and Convention Center, are retired:

105                   \* \* \*1. Two-thirds (2/3) of the proceeds  
106 shall be paid to the bureau.

107                   \* \* \*2. Twenty-five percent (25%) of the  
108 remaining one-third (1/3) of the proceeds shall be paid to the  
109 bureau and seventy-five percent (75%) of the remaining one-third  
110 (1/3) of the proceeds shall be paid to the Board of Supervisors of  
111 Harrison County.

112                   (b) (i) In lieu of allocating the proceeds of the tax  
113 as provided under paragraph (a) of this subsection, the Harrison  
114 County Board of Supervisors, in its discretion, may provide that  
115 the proceeds of the tax shall be dedicated to and used by the  
116 Harrison County Board of Supervisors solely for the promotion of  
117 tourism and tourism-related activities in the county and all may  
118 be paid to the Mississippi Gulf Coast Regional Convention and  
119 Visitors Bureau or to another entity or entities engaged in the  
120 promotion of tourism and tourism-related activities within the  
121 county, in the discretion of the board of supervisors. The  
122 proceeds of the tax shall not be considered by the county as  
123 general fund revenues.

124                   (ii) If the board, in its discretion, determines  
125 that funds shall not be allocated to the Mississippi Gulf Coast  
126 Regional Convention and Visitors Bureau, the board shall provide  
127 notice to the Mississippi Gulf Coast Regional Convention and



128 Visitors Bureau of its intention no less than one hundred twenty  
129 (120) days before the termination of funding. At any time during  
130 the notice period, the board may withdraw its determination.

131 Section 3. (1) The Harrison County Tourism Commission is  
132 renamed the Mississippi Gulf Coast Regional Convention and  
133 Visitors Bureau. From and after July 1, 2013, all rights of  
134 office of members serving on the Harrison County Tourism  
135 Commission or the bureau prior to July 1, 2013, are terminated.  
136 From and after July 1, 2013, the bureau shall be composed of  
137 fifteen (15) members, appointed as provided in this section.

138 (2) (a) The board of supervisors of Harrison County shall  
139 appoint nine (9) members of the bureau with at least one (1)  
140 member from each district of a supervisor upon the recommendation  
141 of such supervisor. No supervisor may nominate any person from  
142 another supervisor's district to be a member of the bureau. In  
143 the selection of commissioners, the board should consider persons  
144 who are community leaders and/or are knowledgeable of, or actively  
145 involved in, the tourism industry.

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

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

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

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

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



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

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

160 (3) (a) The Board of Supervisors of Hancock County shall  
161 appoint three (3) members.

162 (b) The Board of Supervisors of Jackson County shall  
163 appoint three (3) members.

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

167 (d) Each commissioner appointed from Hancock County and  
168 Jackson County pursuant to this subsection shall serve an initial  
169 term of two (2) years for purposes of providing each county with a  
170 reasonable period of time during which to \* \* \* identify and  
171 commit appropriate sources of tourism funding, as determined by  
172 the bureau. In the event sources of funding comparable to those  
173 authorized by this chapter are not enacted upon the expiration of  
174 the two-year term, the seats of that county shall expire.

175 (e) (i) Upon expiration of the initial two-year term  
176 and if comparable funding is secured as required by paragraph (c)  
177 of this subsection, the subsequent appointments by the Board of



178 Supervisors of Hancock County pursuant to this subsection shall be  
179 appointed within sixty (60) days after the expiration of the  
180 two-year term in the following manner:

- 181 1. One (1) member for one (1) year;
- 182 2. One (1) member for three (3) years;
- 183 and
- 184 3. One (1) member for five (5) years.

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

191 (f) (i) Upon expiration of the initial two-year term  
192 and if comparable funding is secured as required by paragraph (d)  
193 of this subsection, the subsequent appointments by the Board of  
194 Supervisors of Jackson County pursuant to this subsection shall be  
195 appointed within sixty (60) days after the expiration of the  
196 two-year term, in the following manner:

- 197 1. One (1) member for one (1) year;
- 198 2. One (1) member for three (3) years;
- 199 and
- 200 3. One (1) member for five (5) years.

201 (ii) All subsequent appointments shall be made for  
202 five-year terms, except that the board shall appoint a member to





203 fill a vacancy for the unexpired term only. No person appointed  
204 pursuant to this subsection may serve more than ten (10) years  
205 prospectively from the effective date of this act as a member of  
206 the bureau.

207 (4) All members appointed pursuant to Sections 2 and 3 may  
208 be removed by a majority vote of the appointing board of  
209 supervisors notwithstanding any time remaining on the term under  
210 which the appointee is serving.

211 (5) Before entering on the duties of the office each  
212 appointed member of the bureau shall enter into and give bond to  
213 be approved by the Secretary of State of the State of Mississippi  
214 in the sum of Fifty Thousand Dollars (\$50,000.00) conditioned on  
215 the satisfactory performance of his duties. This bond's premium  
216 shall be paid from the bureau fund. The bond shall be payable to  
217 Harrison County and in the event of a breach thereof, suit may be  
218 brought by the county for the benefit of the bureau. The bureau  
219 may authorize the payment of per diem not to exceed the uniform  
220 per diem rate provided in Section 25-3-69, Mississippi Code of  
221 1972, to commission members for each day in the discharge of their  
222 official duties provided that the payment of per diem for  
223 appointees of Jackson and Hancock Counties shall be made by the  
224 appointing board of supervisors of each member until such time the  
225 county is a financially participating member of the bureau. Per  
226 diem expenditures shall be included in the annual budget of the  
227 bureau. The bureau shall elect officers and adopt rules and



228 regulations; and shall fix a regular meeting date, but may provide  
229 for special meetings. The bureau shall keep minutes of its  
230 proceedings, as are necessary to carry out its responsibilities  
231 under this act.

232 Section 4. Before the expenditures of funds allocated to it  
233 by this act, the bureau shall annually adopt a budget that will  
234 reflect the anticipated expenditures for promotion, advertising  
235 and operation. The budget shall be subject to the approval of the  
236 Harrison County Board of Supervisors and shall comply with all the  
237 requirements of the general laws of the State of Mississippi  
238 covering the advertisement for bids and the expenditure of funds.  
239 The annual budget shall also be subject to approval of the boards  
240 of supervisors of Hancock County and Jackson County if such  
241 counties are participating financially in the bureau. In the  
242 event that either Hancock County or Jackson County shall fail to  
243 approve the budget, that county shall no longer be a member of the  
244 bureau.

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

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

250 (ii) To own, lease or contract for the use,  
251 purchase or lease of any real or personal property, including, but



252 not limited to, furnishings, fixtures and any equipment useful and  
253 necessary in the promotion of tourism and convention business;

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

257 (iv) To have and exercise all powers necessary or  
258 convenient to effect any and all of the purposes for which the  
259 commission is organized, and further, to appoint and employ  
260 individuals and agencies acting in its behalf for any and all of  
261 the aforementioned powers and responsibilities;

262 (v) To have and exercise all powers necessary and  
263 convenient to conduct the business of promoting and managing  
264 conventions and to carry out the purposes of the convention staff  
265 of the Mississippi Coast Coliseum Commission by agreement between  
266 the commission and the bureau.

267 (b) The bureau shall enter into operating agreements  
268 with Harrison, Hancock and Jackson Counties. The operating  
269 agreements shall specify how the bureau will be operated by  
270 setting forth the following:

271 (i) The respective duties, obligations and  
272 expected conduct of the members of the bureau, executive director  
273 and staff;

274 (ii) The structure and guidelines for the  
275 operating committee;



276 (iii) The mechanism for establishing strategic  
277 objectives with quantified key performance indicators;

278 (iv) Provisions for insuring accountability by  
279 setting forth the method of communicating and reporting  
280 performance as measured against clearly articulated strategic  
281 objectives to each of the counties and tourism stakeholder  
282 associations;

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

286 (vi) Scoring guidelines for grant requests for  
287 tourism related activities; and

288 (vii) Adoption of a code of ethics.

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

294 (i) The Mississippi Hotel and Lodging Association;

295 (ii) The Mississippi Hospitality and Restaurant  
296 Association;

297 (iii) The Mississippi Casino Operators Association;

298 (iv) The Mississippi Gulf Coast Attractions  
299 Association;

300 (v) The Mississippi Gulf Coast Golf Association;



301 (vi) The Mississippi Coast Sports Commission;  
302 (vii) The Gulfport/Biloxi International Airport  
303 Authority; and  
304 (viii) Any other related tourism associations  
305 deemed appropriate by the board of the Mississippi Gulf Coast  
306 Regional Convention and Visitors Bureau.

307 (b) A designee from the Mississippi Coast Coliseum and  
308 Convention Center Commission and from any private sector  
309 organization committing resources to the Mississippi Gulf Coast  
310 Regional Convention and Visitors Bureau over a multi-year period  
311 that the bureau deems significant also shall serve on the advisory  
312 board. The advisory board members shall participate in all board  
313 meetings, other than executive sessions, and may serve on the  
314 various operating committees of the bureau.

315 Section 7. All property, funds, money, accounts, records,  
316 contracts and other obligations now held in the name of the  
317 Harrison County Tourism Commission shall be deemed to be held in  
318 the name of the bureau; however, no contracts or other obligations  
319 entered into from and after March 1, 2013, through July 1, 2013,  
320 shall become obligations of the bureau except upon an affirmative  
321 vote of the bureau that is conducted after July 1, 2013.

322 Section 8. (1) Until the date the bonds issued by the  
323 county after May 1, 1995, but prior to the effective date of House  
324 Bill No. 1823, 2004 Regular Session, to defray the costs of  
325 expanding the Mississippi Coast Coliseum and Convention Center



326 have been retired, and the bonds issued under the provisions of  
327 Sections 1 through 12 of House Bill No. 1823, 2004 Regular  
328 Session, have been retired, the Board of Supervisors of Harrison  
329 County \* \* \* may, in its discretion, deposit the funds allocated  
330 to it by Section 2(4) of this act into a special fund in the  
331 county treasury.

332 (2) Monies in the special fund \* \* \* may be expended by the  
333 board of supervisors to:

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

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

343 Section 9. The Board of Supervisors of Harrison County,  
344 Mississippi, and the bureau, may, in their discretion, enter into  
345 contracts with not-for-profit organizations to provide services  
346 for advertising, marketing, and promotion of tourism and  
347 conventions and other related activities or the board of  
348 supervisors may direct all or a part of the funding to a  
349 not-for-profit created or existing within the county that is



350 responsible for the promotion of tourism or tourism related  
351 activities.

352 Section 10. (1) If the tax levied under this act was  
353 imposed without a vote of the electorate, the board of supervisors  
354 shall, within sixty (60) days after the effective date of House  
355 Bill No. 1767, 2022 Regular Session, by resolution spread upon its  
356 minutes, declare the intention of the board of supervisors to  
357 continue imposing the tax and describe the tax levy including the  
358 tax rate, annual revenue collections and the purposes for which  
359 the proceeds are used. The resolution shall be published once a  
360 week for at least three (3) consecutive weeks in a newspaper  
361 published or having a general circulation in the county, with the  
362 first publication to be made within fourteen (14) days after the  
363 board of supervisors adopts the resolution declaring its intention  
364 to continue the tax. If, on or before the date specified in the  
365 resolution for filing a written protest, which date shall be not  
366 less than forty-five (45) days and not more than sixty (60) days  
367 after the board of supervisors adopts the resolution, twenty  
368 percent (20%) or one thousand five hundred (1,500), whichever is  
369 less, of the qualified electors of the county file a written  
370 protest against the imposition of the tax, then an election upon  
371 the continued levy and assessment of the tax shall be called and  
372 held with the election to be conducted at the next election  
373 occurring more than sixty (60) days after the date specified in  
374 the resolution for filing a written protest. If the requisite



375 number of qualified electors vote against the imposition of the  
376 tax, the tax shall cease to be imposed on the first day of the  
377 month following certification of the election results by the  
378 election commissioners of the county to the board of supervisors.  
379 The board of supervisors shall notify the Department of Revenue of  
380 the date of the discontinuance of the tax and shall publish  
381 sufficient notice thereof in a newspaper published or having a  
382 general circulation in the county. If no protest is filed, then  
383 the board of supervisors shall state that fact in their minutes  
384 and may continue the levy and assessment of the tax.

385 (2) This section shall not apply if the revenue from the tax  
386 authorized by this act has been contractually pledged for the  
387 payment of debt incurred prior to the effective date of House Bill  
388 No. 1767, 2022 Regular Session, until such time as the debt is  
389 satisfied. Once the debt has been satisfied, the board of  
390 supervisors, shall within sixty (60) days, adopt a resolution  
391 declaring the intention of the board of supervisors to continue  
392 the tax which shall initiate the procedure described in subsection  
393 (1) of this section.

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

