

By: Senator(s) England

To: Local and Private

SENATE BILL NO. 3201

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 ON THE PROVISION OF LAW AUTHORIZING THE
4 BOARD OF SUPERVISORS OF JACKSON COUNTY, MISSISSIPPI, TO LEVY A TAX
5 UPON HOTEL AND MOTEL ROOM RENTALS IN JACKSON COUNTY; TO PROVIDE
6 THAT THE REVENUE FROM THE TAX SHALL BE USED BY THE BOARD FOR THE
7 PROMOTION OF TOURISM OR PAID TO THE MISSISSIPPI GULF COAST
8 REGIONAL CONVENTION AND VISITORS BUREAU OR ANOTHER ENTITY TO BE
9 USED FOR THE PROMOTION OF TOURISM ON THE MISSISSIPPI GULF COAST,
10 IN THE BOARD'S DISCRETION; TO PROVIDE THAT, IF THE BOARD
11 DETERMINES THAT FUNDS SHALL NOT BE ALLOCATED TO THE MISSISSIPPI
12 GULF COAST REGIONAL CONVENTION AND VISITORS BUREAU, THE BOARD
13 SHALL PROVIDE NOTICE TO THE BUREAU OF ITS INTENTION NO LESS THAN
14 120 DAYS PRIOR TO TERMINATION OF FUNDING, DURING WHICH TIME THE
15 BOARD MAY WITHDRAW ITS DETERMINATION; TO ALLOW THE BOARD TO ENTER
16 INTO CONTRACTS WITH FOR-PROFIT OR NOT-FOR-PROFIT ORGANIZATIONS TO
17 PROVIDE SERVICES FOR ADVERTISING, MARKETING AND PROMOTION OF
18 TOURISM, CONVENTIONS AND RELATED ACTIVITIES OR TO DIRECT ALL OR A
19 PART OF THE FUNDING TO A NOT-FOR-PROFIT CREATED OR EXISTING WITHIN
20 THE COUNTY THAT IS RESPONSIBLE FOR THE PROMOTION OF TOURISM OR
21 TOURISM-RELATED ACTIVITIES; AND FOR RELATED PURPOSES.

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

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

26 Section 1. As used in this act:

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



28 (b) "Board of supervisors" or "board" means the Board
29 of Supervisors of Jackson County, Mississippi.

30 (c) "Hotel" or "motel" means any establishment engaged
31 in the business of furnishing or providing rooms intended or
32 designed for dwelling, lodging or sleeping purposes to transient
33 guests and which are known in the trade as such. The term "hotel"
34 or "motel" does not include any hospital, convalescent or nursing
35 home or sanitarium, or any hotel-like facility operated by or in
36 connection with a hospital or medical clinic providing rooms
37 exclusively for patients and their families.

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

50 (2) Persons, firms or corporations liable for the tax
51 imposed under subsection (1) of this section shall add the amount
52 of the tax to the sales price and shall collect, insofar as is



53 practicable, the amount of the tax due by him from the person
54 receiving the services or product at the time of payment therefor.

55 Section 3. Before any tax authorized under this act may be
56 imposed, the board of supervisors shall adopt a resolution
57 declaring its intention to call for an election to be held on the
58 question whether or not to levy the tax, setting forth the amount
59 of the tax and the date upon which the tax shall become effective.
60 The date of the election shall be fixed in the resolution. Notice
61 of the intention to call an election to determine whether to levy
62 a tax shall be published once each week for at least three (3)
63 consecutive weeks in a newspaper published or having a general
64 circulation in the city, with the first publication of the notice
65 to be made not less than twenty-one (21) days before the date
66 fixed in the resolution for the election and the last publication
67 to be made not more than seven (7) days before the election. At
68 the election, all qualified electors of the county may vote, and
69 the ballots used in the election shall have printed thereon a
70 brief statement of the amount and purposes of the proposed tax
71 levy and the words "FOR THE HOTEL TAX" and, on a separate line,
72 "AGAINST THE HOTEL TAX" and the voters shall vote by placing a
73 cross (X) or check (✓) opposite their choice on the proposition.
74 When the results of the election shall have been canvassed and
75 certified, the board of supervisors may levy the tax if sixty
76 percent (60%) of the qualified electors who vote on the referendum
77 in the election vote in favor of the tax. At least thirty (30)



78 days before the effective date of the tax, the board of
79 supervisors shall furnish to the Department of Revenue a certified
80 copy of the resolution evidencing the tax.

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

86 (2) The tax must be collected by and paid to the Department
87 of Revenue in the same manner that state sales taxes are computed,
88 collected and paid, and the full enforcement provisions and all
89 other provisions of Chapter 65, Title 27, Mississippi Code of
90 1972, will apply as necessary for the implementation of this act.

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

96 (b) The proceeds of the tax shall not be considered by
97 the county as general fund revenues. The proceeds of the tax
98 shall be dedicated to and used by the board solely for the
99 promotion of tourism and tourism-related activities in the county,
100 and all may be paid to the Mississippi Gulf Coast Regional
101 Convention and Visitors Bureau or to another entity or entities



102 engaged in the promotion of tourism and tourism-related activities
103 within the county, in the discretion of the board.

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

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

124 Section 5. The board may, in its discretion, enter into
125 contracts with for-profit or not-for-profit organizations to
126 provide services for advertising, marketing and promotion of



127 tourism, conventions and related activities or may direct all or a
128 part of the funding to a not-for-profit created or existing within
129 the county that is responsible for the promotion of tourism or
130 tourism-related activities.

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

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

