

Senate Amendments to House Bill No. 1767

TO THE CLERK OF THE HOUSE:

THIS IS TO INFORM YOU THAT THE SENATE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

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;

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.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

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.

SS26\HB1767A.J

Eugene S. Clarke
Secretary of the Senate