

Adopted
AMENDMENT NO 1 PROPOSED TO
House Bill No. 1767

Amend by striking all after the enacting clause and inserting
in lieu thereof the following:
BY: Senator(s) McMahan

SECTION 1. Chapter 58, Laws of the Extraordinary Session of 1954, as amended by Chapter 810, Local and Private Laws of 1966, as amended by Chapter 820, Local and Private Laws of 1972, as amended by Chapter 973, Local and Private Laws of 1979, as amended by Chapter 881, Local and Private Laws of 1980, as amended by Chapter 918, Local and Private Laws of 1990, as amended by Chapter 882, Local and Private Laws of 1991, as amended by Chapter 937, Local and Private Laws of 1995, as amended by Chapter 989, Local and Private Laws of 1999, as amended by Section 13, Chapter 1012, Local and Private Laws of 2004, as amended by Chapter 942, Local and Private Laws of 2008, as amended by Chapter 943, Local and Private Laws of 2010, as amended by Chapter 926, Local and Private Laws of 2013, is amended as follows:

Section 1. The Board of Supervisors of Harrison County, Mississippi, in its discretion, may levy a special ad valorem tax not in excess of one (1) mill upon all the taxable property within the county to provide funds for the Mississippi Gulf Coast Regional Convention and Visitors Bureau for the purpose of advertising, promoting conventions, and bringing into favorable



notice the opportunities, possibilities and tourism resources of Harrison, Hancock and Jackson Counties.

Section 2. (1) For the purposes of providing funds to promote tourism and conventions in Harrison County, there is hereby levied and assessed against and shall be collected from every person, firm or corporation operating hotels or motels in Harrison County an assessment which shall be equal to three percent (3%) of the gross proceeds from room rental of all such hotels or motels in Harrison County in addition to the tax imposed under Section 2, Chapter 1012, Local and Private Laws of 2004, and all other taxes now imposed. However, such tax shall solely apply to overnight room rentals of hotels and motels within the county and shall not apply to any ancillary revenues derived from hotel or motel patrons including, but not limited to, resort fees, meeting rooms, pool passes and food and beverage sales. Persons liable for the tax imposed herein shall add the amount of tax to the room rental and in addition thereto shall collect, insofar as practicable, the amount of the tax due by him from the person receiving the services or goods at the time of payment therefor.

(2) For the purposes of this act:

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

(b) "Hotel" and "motel" means a place of lodging as defined in the General Laws of 2007, Chapter 526, Section 3 and 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



the purpose of defraying the cost of expanding the Mississippi Coast Coliseum and Convention Center are retired:

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

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

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

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

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

(b) (i) In lieu of allocating the proceeds of the tax as provided under paragraph (a) of this subsection, the Harrison County Board of Supervisors, in its discretion, may provide that the proceeds of the tax shall be dedicated to and used by the Harrison County Board of Supervisors solely for the promotion of tourism and tourism-related activities in the county and all may be paid to the Mississippi Gulf Coast Regional Convention and



Visitors Bureau or to another entity or entities engaged in the
promotion of tourism and tourism-related activities within the
county, in the discretion of the board of supervisors. The
proceeds of the tax shall not be considered by the county as
general fund revenues.

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

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

(2) (a) The board of supervisors of Harrison County shall
appoint nine (9) members of the bureau with at least one (1)
member from each district of a supervisor upon the recommendation
of such supervisor. No supervisor may nominate any person from
another supervisor's district to be a member of the bureau. In
the selection of commissioners, the board should consider persons



who are community leaders and/or are knowledgeable of, or actively involved in, the tourism industry.

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

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

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

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

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

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

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

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

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

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

(d) Each commissioner appointed from Hancock County and Jackson County pursuant to this subsection shall serve an initial



term of two (2) years for purposes of providing each county with a reasonable period of time during which to * * * identify and commit appropriate sources of tourism funding, as determined by the bureau. In the event sources of funding comparable to those authorized by this chapter are not enacted upon the expiration of the two-year term, the seats of that county shall expire.

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

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

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

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



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

1. One (1) member for one (1) year;

2. One (1) member for three (3) years;

and

3. One (1) member for five (5) years.

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

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

(5) Before entering on the duties of the office each appointed member of the bureau shall enter into and give bond to be approved by the Secretary of State of the State of Mississippi in the sum of Fifty Thousand Dollars (\$50,000.00) conditioned on the satisfactory performance of his duties. This bond's premium shall be paid from the bureau fund. The bond shall be payable to Harrison County and in the event of a breach thereof, suit may be 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.



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

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

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

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

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

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

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

(vii) Adoption of a code of ethics.

Section 6. (a) There is created a nonvoting advisory board to the Mississippi Gulf Coast Regional Convention and Visitors Bureau which shall include Mississippi Gulf Coast domiciled



members of the boards of the following organizations, with each organization appointing one (1) member:

- (i) The Mississippi Hotel and Lodging Association;
- (ii) The Mississippi Hospitality and Restaurant Association;
- (iii) The Mississippi Casino Operators Association;
- (iv) The Mississippi Gulf Coast Attractions Association;
- (v) The Mississippi Gulf Coast Golf Association;
- (vi) The Mississippi Coast Sports Commission;
- (vii) The Gulfport/Biloxi International Airport Authority; and
- (viii) Any other related tourism associations deemed appropriate by the board of the Mississippi Gulf Coast Regional Convention and Visitors Bureau.

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

Section 7. All property, funds, money, accounts, records, contracts and other obligations now held in the name of the



Harrison County Tourism Commission shall be deemed to be held in the name of the bureau; however, no contracts or other obligations entered into from and after March 1, 2013, through July 1, 2013, shall become obligations of the bureau except upon an affirmative vote of the bureau that is conducted after July 1, 2013.

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

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

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



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

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

Section 10. (1) If the tax levied under this act was imposed without a vote of the electorate, the board of supervisors shall, within sixty (60) days after the effective date of House Bill No. 1767, 2022 Regular Session, by resolution spread upon its minutes, declare the intention of the board of supervisors to continue imposing the tax and describe the tax levy including the tax rate, annual revenue collections and the purposes for which the proceeds are used. The resolution shall be published once a week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the county, with the first publication to be made within fourteen (14) days after the board of supervisors adopts the resolution declaring its intention to continue the tax. If, on or before the date specified in the



resolution for filing a written protest, which date shall be not less than forty-five (45) days and not more than sixty (60) days after the board of supervisors adopts the resolution, twenty percent (20%) or one thousand five hundred (1,500), whichever is less, of the qualified electors of the county file a written protest against the imposition of the tax, then an election upon the continued levy and assessment of the tax shall be called and held with the election to be conducted at the next election occurring more than sixty (60) days after the date specified in the resolution for filing a written protest. If the requisite number of qualified electors vote against the imposition of the tax, the tax shall cease to be imposed on the first day of the month following certification of the election results by the election commissioners of the county to the board of supervisors. The board of supervisors shall notify the Department of Revenue of the date of the discontinuance of the tax and shall publish sufficient notice thereof in a newspaper published or having a general circulation in the county. If no protest is filed, then the board of supervisors shall state that fact in their minutes and may continue the levy and assessment of the tax.

(2) This section shall not apply if the revenue from the tax authorized by this act has been contractually pledged for the payment of debt incurred prior to the effective date of House Bill No. 1767, 2022 Regular Session, until such time as the debt is 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.

