

By: Representative Roberson

To: Local and Private  
Legislation

HOUSE BILL NO. 1792

1 AN ACT TO AMEND CHAPTER 854, LOCAL AND PRIVATE LAWS OF 1986,  
2 TO REVISE THE DEFINITION OF "HOTEL" AND "MOTEL" UNDER THE CITY OF  
3 STARKVILLE, MISSISSIPPI'S MOTEL-HOTEL TAX; AND FOR RELATED  
4 PURPOSES.

5 BE ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

6 **SECTION 1.** Chapter 854, Local and Private Laws of 1986, is  
7 amended as follows:

8 Section 1. As used in this act, unless a different meaning  
9 is clearly indicated by the context, the words "hotel" and "motel"

10 \* \* \* means any establishment engaged in the business of  
11 furnishing or providing rooms intended or designed for dwelling,  
12 lodging or sleeping purposes to transient guests.

13 Section 2. (1) There is hereby created the Visitors and  
14 Convention Council, hereinafter referred to in this act as the  
15 "council," under the control of the Board of Directors of the  
16 Starkville Area Chamber of Commerce, Inc. The governing authority  
17 of the City of Starkville, Mississippi, is authorized to contract  
18 with the Visitors and Convention Council of the Starkville Area  
19 Chamber of Commerce, Inc., for the administrative responsibilities



20 of a visitors and convention development program for the  
21 Starkville area. All contracts between the council and the City  
22 of Starkville, Mississippi, shall be signed by the President and  
23 the Executive Director of the Starkville Area Chamber of Commerce,  
24 Inc.

25 (2) The council shall have jurisdiction and authority over  
26 all matters relating to establishing, promoting and developing  
27 tourism, along with related matters, in the Starkville area. The  
28 council shall be authorized to own, lease, rent or otherwise  
29 furnish, equip and operate any and all facilities and equipment  
30 necessary or useful to promote visitor and convention development  
31 and to receive and expend, subject to the provisions of this act,  
32 revenues from other sources.

33 (3) The council shall be composed of eight (8) members  
34 appointed by the Board of Directors of the Starkville Area Chamber  
35 of Commerce, Inc., as herein provided, and one (1) member  
36 appointed by the Board of Aldermen of the City of Starkville,  
37 Mississippi, to represent the city. Five (5) members shall be  
38 from the motel and hotel industry or a business related to  
39 tourism. One (1) member shall be from Mississippi State  
40 University. Two (2) members shall be appointed from the community  
41 at large. The initial appointments to the council made by the  
42 Board of Directors of the Chamber of Commerce shall be for the  
43 following terms:



44 (a) Two (2) members of the council shall be appointed  
45 for terms of one (1) year.

46 (b) Three (3) members of the council shall be appointed  
47 for terms of two (2) years; and

48 (c) Three (3) members of the council shall be appointed  
49 for terms of three (3) years.

50 All succeeding appointments shall be made for a term of three  
51 (3) years from the date of expiration of the initial appointment,  
52 except for the City of Starkville representative. Any vacancy  
53 which may occur shall be filled in the same manner as the original  
54 appointment and shall be made for the unexpired term. Each  
55 director shall serve until his successor is appointed and  
56 qualified. All members shall serve without compensation.

57 The members so appointed shall elect from among themselves a  
58 chairman. A member of the council shall not serve as chairman for  
59 more than two (2) consecutive one-year terms.

60 (4) The Starkville Area Chamber of Commerce, Inc. is  
61 authorized to employ personnel, obtain supplies, furnishings and  
62 other facilities necessary to administer the affairs and duties of  
63 the council and to pay therefor out of the revenue provided by  
64 this act.

65 Section 3. (1) For the purpose of providing funds for the  
66 promotion of a visitors and convention program in Starkville,  
67 Mississippi, and the surrounding area, the governing authority of  
68 the City of Starkville, Mississippi, is authorized to levy upon



69 every person, firm or corporation operating a motel or hotel in  
70 such city, a tax, which may be cited as a "motel-hotel tax," at a  
71 rate not to exceed two percent (2%) of the gross proceeds of sales  
72 from room rentals of motels and hotels in Starkville, Mississippi.  
73 Such tax shall be in addition to all other taxes now imposed.

74 (2) Before the tax authorized by this act may be imposed,  
75 the governing authority of the City of Starkville, Mississippi,  
76 shall adopt a resolution declaring its intention to levy the tax  
77 and establishing the amount of the tax levy and the date on which  
78 this tax initially shall be levied and collected. This date shall  
79 be the first day of a month but not less than the first day of the  
80 second month from the date of adoption of the resolution. Notice  
81 of the proposed tax levy shall be published once each week for at  
82 least three (3) consecutive weeks in a newspaper having a general  
83 circulation in such city. The first publication of such notice  
84 shall be made not less than twenty-one (21) days prior to the date  
85 fixed in the resolution on which the governing authority proposes  
86 to levy such tax, and the last publication shall be made not more  
87 than seven (7) days prior to such date. If, within the time of  
88 giving notice, twenty percent (20%) or fifteen hundred (1500),  
89 whichever is less, of the qualified electors of the city shall  
90 file a written petition against the levy of such tax, then such  
91 tax shall not be levied unless authorized by majority of the  
92 qualified electors of such city voting at an election to be called  
93 and held for that purpose. Prior to the effective date of the tax



94 levy approved as herein provided, the governing authority shall  
95 furnish to the \* \* \* Commissioner of the \* \* \* Department of  
96 Revenue a certified copy of the resolution evidencing such tax  
97 levy.

98 (3) Persons, firms or corporations liable for the tax  
99 imposed herein shall add the amount of tax to the sales price of  
100 room rentals, and in addition thereto, shall collect, insofar as  
101 practicable, the amount of the tax due by them from the person  
102 receiving the services at the time of payment therefor.

103 (4) Such tax shall be collected by and paid to the \* \* \*  
104 Department of Revenue in a form prescribed by the \* \* \* Department  
105 of Revenue, in the same manner that state sales taxes are  
106 computed, collected and paid; and the full enforcement provisions  
107 and all other provisions of Chapter 65, Title 27, Mississippi Code  
108 of 1972, shall apply as necessary to the implementation and  
109 administration of this act.

110 (5) The proceeds of such tax, less three percent (3%) to be  
111 retained by the \* \* \* Department of Revenue to defray the costs of  
112 collection, shall be paid to the governing authority of the City  
113 of Starkville, Mississippi, on or before the fifteenth day of the  
114 month following the month in which collected.

115 (6) The proceeds of such tax shall not be considered by the  
116 city as general fund revenues but shall be dedicated to and used  
117 by the council solely for the purpose of carrying out programs and



118 activities designed to attract visitors to promote economic  
119 development of the city and surrounding area.

120 Section 4. The books of the council shall be audited  
121 annually by an independent certified public accountant, and such  
122 accountant shall make a written report of his audit to the council  
123 who will thereupon submit a copy of such report to the Board of  
124 Directors of the Chamber of Commerce and the governing authority  
125 of the City of Starkville. Such audit shall be made and completed  
126 as soon as practicable after the close of the fiscal year, and  
127 copies of the report of such audit shall be filed with the city  
128 within fifteen (15) days after receipt thereof by the council.

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

