

By: Senator(s) Tate

To: Local and Private;
Finance

SENATE BILL NO. 3159

1 AN ACT TO AMEND CHAPTER 991, LOCAL AND PRIVATE LAWS OF 1997,
 2 AS LAST AMENDED BY CHAPTER 945, LOCAL AND PRIVATE LAWS OF 2021, TO
 3 EXTEND THE DATE OF REPEAL TO OCTOBER 1, 2028, ON THE LAW THAT
 4 ESTABLISHES THE LAUDERDALE COUNTY TOURISM COMMISSION AND
 5 AUTHORIZES THE BOARD OF SUPERVISORS OF LAUDERDALE COUNTY,
 6 MISSISSIPPI, TO LEVY A 2.5% TAX ON THE GROSS PROCEEDS FROM ROOM
 7 RENTALS OF HOTELS AND MOTELS IN THE COUNTY FOR THE PURPOSE OF
 8 PROMOTING TOURISM; TO AUTHORIZE THE BOARD OF SUPERVISORS OF
 9 LAUDERDALE COUNTY, MISSISSIPPI, TO LEVY AN ADDITIONAL TAX OF \$5.00
 10 ON EACH OVERNIGHT ROOM RENTAL IN HOTELS OR MOTELS IN THE COUNTY
 11 FOR THE PURPOSE OF CONSTRUCTING A CENTRAL SPORTSPLEX IN THE
 12 COUNTY; TO PROVIDE THAT THE LEVY OF THE ADDITIONAL TAX MAY BE
 13 IMPOSED ONLY IF APPROVED AT AN ELECTION BY 60% OF THOSE VOTING;
 14 AND FOR RELATED PURPOSES.

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

16 **SECTION 1.** Chapter 991, Local and Private Laws of 1997, as
 17 amended by Chapter 936, Local and Private Laws of 2001, as amended
 18 by Chapter 957, Local and Private Laws of 2005, as amended by
 19 Chapter 957, Local and Private Laws of 2007, as amended by Chapter
 20 924, Local and Private Laws of 2011, as amended by Chapter 929,
 21 Local and Private Laws of 2014, as amended by Chapter 911, Local
 22 and Private Laws of 2017, as amended by Chapter 945, Local and
 23 Private Laws of 2021, is amended as follows:



24 Section 1. (1) The Board of Supervisors of Lauderdale
25 County, Mississippi, (board of supervisors) is authorized and
26 empowered, in its discretion, to create, by resolution duly
27 adopted and entered on its minutes, the Lauderdale County Tourism
28 Commission (commission), as set forth in this act.

29 (2) The board of supervisors may empower the commission as
30 follows:

31 (a) To exercise activities related to establishing,
32 promoting and developing tourism within Lauderdale County
33 (county);

34 (b) To acquire, own, lease, furnish, equip, staff and
35 operate any and all facilities and equipment necessary or useful
36 in the promotion of tourism within the county;

37 (c) To receive and expend revenues from any sources,
38 including, but not limited to, grants, donations, private
39 enterprise, individuals, the county general fund and those
40 revenues provided by this act;

41 (d) To own, lease or contract for any equipment or
42 office space useful and necessary in the promotion of tourism and
43 convention business;

44 (e) To sell, convey or otherwise dispose of all or any
45 part of its property and assets in accordance with general laws of
46 the State of Mississippi providing for such disposal; and

47 (f) To have and exercise all powers necessary or
48 convenient to effect any and all of the purposes for which the



49 commission is organized and, further, to appoint and employ
50 individuals and agencies acting in its behalf for any and all of
51 the aforementioned powers and responsibilities. However, the
52 commission may not appoint or employ any individual or agency
53 unless the individual or agency is first approved by the board of
54 supervisors.

55 Section 2. (1) (a) For the purposes of providing funds to
56 promote tourism and conventions in Lauderdale County, the board of
57 supervisors is authorized to levy and assess against and to
58 collect from every person, firm or corporation operating hotels or
59 motels in the county a tax in addition to all other taxes now
60 imposed, which shall not exceed a sum equal to two and one-half
61 percent (2-1/2%) of the gross proceeds from room rentals of all
62 such hotels or motels in the county, excluding charges for food,
63 telephone, laundry, beverages and similar charges. The tax shall
64 not be levied upon or collected from gross proceeds from room
65 rentals for day meetings where the room does not serve as
66 overnight sleeping accommodations. Persons liable for the tax
67 imposed herein shall add the amount of tax to the room rental and
68 in addition thereto shall collect, insofar as practicable, the
69 amount of tax due by him from the person receiving the services or
70 goods at the time of payment therefor.

71 (b) For the purpose of constructing a central
72 sportsplex in the county, the board of supervisors is authorized
73 to levy and assess against and to collect from every person, firm



74 or corporation operating a hotel or motel in the county a tax in
75 addition to all other taxes now imposed, which shall not exceed
76 Five Dollars (\$5.00) per room rental upon each overnight room
77 rental in all such hotels or motels in the county, excluding
78 charges for food, telephone, laundry, beverages and similar
79 charges. The tax shall not be levied upon or collected on room
80 rentals for day meetings where the room does not serve as
81 overnight sleeping accommodations.

82 (2) For the purposes of this act, the words "hotel" and
83 "motel" shall mean a place of lodging that at any one time will
84 accommodate transient guests on a daily or weekly basis and that
85 is known to the trade as such. Hotels and motels with ten (10) or
86 less rental units are exempt.

87 (3) Any such tax shall be collected by and paid to the
88 Department of Revenue on a form prescribed by the Department of
89 Revenue in the same manner that state sales taxes are computed,
90 collected and paid; and the full enforcement provisions and all
91 other provisions of Chapter 65, Title 27, Mississippi Code of
92 1972, shall apply as necessary to the implementation and
93 administration of this act.

94 (4) The proceeds of any such tax, less three percent (3%) to
95 be retained by the Department of Revenue to defray the costs of
96 collection, shall be paid to the board of supervisors on or before
97 the fifteenth day of the month following the month in which
98 collected.



99 (5) (a) From and after the effective date of Senate Bill
100 No. , 2024 Regular Session, the proceeds of the tax levied
101 under subsection (1)(a) of this section shall not be considered by
102 the county as general fund revenues but shall be * * * dedicated
103 to and used solely for the purposes prescribed in subsection
104 (1)(a) of this section and Section 4 of this act. Accounting for
105 receipts and expenditures of the proceeds of the tax shall be made
106 separately as provided in Section 8 of this act.

107 (b) The proceeds of the tax levied under subsection
108 (1)(b) of this section shall not be considered by the county as
109 general fund revenues but shall be dedicated to and used solely
110 for the purposes prescribed in subsection (1)(b) of this section
111 and Section 4 of this act. Accounting for receipts and
112 expenditures of the proceeds of the tax shall be made separately
113 as provided in Section 8 of this act.

114 Section 3. (1) The Lauderdale County Tourism Commission
115 shall be composed of seven (7) members, appointed as hereinafter
116 provided. The board of supervisors shall appoint three (3)
117 members of the commission; the City Council of the City of
118 Meridian, Mississippi, (city council) shall appoint three (3)
119 members of the commission; and the Board of Aldermen of the Town
120 of Marion, Mississippi, (board of aldermen) shall appoint one (1)
121 member of the commission. The commission shall be appointed
122 within sixty (60) days of the effective date of this act, in the
123 following manner:



124 (a) Board of supervisors: three (3) members for terms
125 of one (1), two (2) and three (3) years, respectively.

126 (b) City council: three (3) members for terms of one
127 (1), two (2) and three (3) years, respectively.

128 (c) Board of aldermen: one (1) member for a term of
129 three (3) years.

130 (2) All subsequent appointments shall be made for terms of
131 three (3) years, except that the appointing bodies shall appoint a
132 member to fill a vacancy for the unexpired term only.

133 (3) Before entering on the duties of the office, each member
134 of the commission shall enter into and give bond to be approved by
135 the Secretary of State of the State of Mississippi in the sum of
136 Fifty Thousand Dollars (\$50,000.00), conditioned on the
137 satisfactory performance of his duties. This bond's premium shall
138 be paid from the commission's funds. Such bond shall be payable
139 to the county and in the event of a breach thereof, suit may be
140 brought by the county for the benefit of the commission.

141 (4) The members of the commission shall serve without salary
142 or compensation, but the members, staff and employees of the
143 commission may be reimbursed for actual and necessary expenses,
144 including mileage and travel expenses, whether within or without
145 the State of Mississippi, incurred in the performance of their
146 duties, as authorized by Section 25-3-41, Mississippi Code of
147 1972. The commission shall elect officers and adopt rules and
148 regulations and shall fix a regular meeting date, but may provide



149 for special meetings. The commission shall keep minutes of its
150 proceedings as necessary to carry out its responsibilities under
151 this act. A quorum of the commission shall consist of four (4)
152 members.

153 (5) Any member of the commission may be disqualified and
154 removed from office for any one (1) of the following reasons:

155 (a) Conviction of a felony; or

156 (b) Failure to attend three (3) consecutive meetings
157 without just cause.

158 If a member of the commission is removed for one (1) of the
159 above reasons, the vacancy shall be filled in the manner
160 prescribed in this section.

161 (6) The commission may employ a director and establish the
162 specific duties of the director, including day-to-day
163 administration and implementing policies established by the
164 commission. However, the commission may not employ any person as
165 director unless such person is first approved by the board of
166 supervisors. The director shall give bond in a sum not less than
167 Fifty Thousand Dollars (\$50,000.00), conditioned upon the faithful
168 performance of his duties and made payable to and approved by the
169 commission. The premium shall be paid from the commission's
170 funds. The director may employ staff or contract for staff and
171 professional services with other organizations such as attorneys,
172 engineers, accountants, consultants and such personnel as
173 reasonably necessary to carry out the duties and powers authorized



174 by this act. However, the director may not employ any staff
175 unless such proposed employment is first approved by the board of
176 supervisors. The director and staff of the commission shall serve
177 at the will and pleasure of the board of supervisors. The maximum
178 salary that may be paid to the director or any employee of the
179 commission may not exceed one and one-half (1-1/2) times the
180 maximum statutory salary for a member of the board of supervisors.

181 Section 4. The commission may, with the approval of the
182 board of supervisors, reserve, set aside or expend any or all of
183 the revenue derived from the taxes set forth in Section 2 of this
184 act, in addition to the revenues set forth in Sections 1 and 5 of
185 this act, for the purpose of defraying costs of construction,
186 acquisition, equipping, furnishing or other expenses of a
187 coliseum, sportsplex, multipurpose building or convention center
188 which may be constructed by the board of supervisors, the Mayor
189 and City Council of the City of Meridian, Mississippi, and the
190 Mayor and Board of Aldermen of the Town of Marion, Mississippi,
191 acting separately or jointly.

192 The commission may, with the approval of the board of
193 supervisors, also use such revenues to defray any or all of the
194 principal and interest of indebtedness incurred by any one or more
195 of the board of supervisors or such governing authorities with
196 regard to a coliseum, sportsplex, multipurpose building or
197 convention center if each of the three (3) governing bodies so
198 approve.



199 Section 5. Any and all remaining tourism revenue and other
200 remaining tourism funds previously collected from tourism taxes by
201 the Meridian/Lauderdale County Partnership shall be paid to the
202 board of supervisors within ten (10) days of the effective date of
203 this act. All revenue and funds paid pursuant to this section
204 shall in all respects be considered revenue as contemplated by
205 Section 1(2)(c) of this act.

206 Section 6. (1) Before the tax authorized by Section 2(1)(a)
207 of this act shall be imposed, the board of supervisors shall adopt
208 a resolution declaring its intention to levy the tax, setting
209 forth the amount of such tax and establishing the date on which
210 this tax initially shall be levied and collected. This date shall
211 not be less than the first day of the second month from the date
212 of adoption of the resolution, and shall become effective on the
213 first day of such month.

214 The resolution shall be published in a local newspaper at
215 least twice during the period from the adoption of the resolution
216 to the effective date of the tax prescribed in this act, with the
217 last publication being made no later than ten (10) days before the
218 effective date of such tax.

219 At least thirty (30) days before the effective date of the
220 tax authorized herein, the board of supervisors shall furnish to
221 the Department of Revenue a certified copy of the resolution
222 evidencing such tax.



223 (2) If the tax levied under Section 2(1)(a) of this * * *
224 act was imposed without a vote of the electorate, the board of
225 supervisors shall, within sixty (60) days after the effective date
226 of House Bill No. 1630, 2014 Regular Session, by resolution spread
227 upon its minutes, declare the intention of the board of
228 supervisors to continue imposing the tax and describe the tax levy
229 including the tax rate, annual revenue collections and the
230 purposes for which the proceeds are used. The resolution shall be
231 published once each week for at least three (3) consecutive weeks
232 in a newspaper having a general circulation in the county. The
233 first publication of the notice shall be made within fourteen (14)
234 days after the board of supervisors adopt the resolution declaring
235 their intention to continue the tax. If, on or before the date
236 specified in the resolution for filing a written protest, which
237 date shall be not less than forty-five (45) days and not more than
238 sixty (60) days after the board of supervisors adopts the
239 resolution, twenty percent (20%) or one thousand five hundred
240 (1,500), whichever is less, of the qualified electors of the
241 county file a written petition against the levy of the tax, an
242 election shall be called and held with the election to be
243 conducted at the next special election day as such is defined by
244 Section 23-15-833, Mississippi Code of 1972, occurring more than
245 sixty (60) days after the date specified in the resolution for
246 filing a written protest. The tax shall not be continued unless
247 authorized by a majority of the qualified electors of the county



248 voting at the election. If the majority of qualified electors
249 voting in the election vote against the imposition of the tax, the
250 tax shall cease to be imposed on the first day of the month
251 following certification of the election results by the election
252 commissioners of the county to the board of supervisors. The
253 board of supervisors shall notify the Department of Revenue of the
254 date of the discontinuance of the tax and shall publish sufficient
255 notice thereof in a newspaper published or having a general
256 circulation in the county. If no protest is filed, then the board
257 of supervisors shall state that fact in its minutes and may
258 continue the levy and assessment of the tax.

259 This subsection shall not apply if the revenue from the tax
260 authorized by Section 2(1)(a) of this * * * act has been
261 contractually pledged for the payment of debt incurred prior to
262 the effective date of House Bill No. 1630, 2014 Regular Session,
263 until such time as the debt is satisfied. Once the debt has been
264 satisfied, the board of supervisors shall, within sixty (60) days,
265 adopt a resolution declaring the intention of the board of
266 supervisors to continue the tax which shall initiate the procedure
267 described in this subsection.

268 (3) Before the additional tax authorized by Section 2(1)(b)
269 of this act may be imposed, the board of supervisors shall adopt a
270 resolution declaring its intention to levy the tax, setting forth
271 the amount of the tax to be imposed, the date upon which the tax
272 shall become effective and calling for an election to be held on



273 the question. The date of the election shall be the first Tuesday
274 after the first Monday in November 2024. Notice of such intention
275 and the election shall be published once each week for at least
276 three (3) consecutive weeks in a newspaper published or having a
277 general circulation in the city, with the first publication of the
278 notice to be made not less than twenty-one (21) days before the
279 date fixed in the resolution for the election and the last
280 publication to be made not more than seven (7) days before the
281 election. At the election, all qualified electors of the county
282 may vote, and the ballots used in the election shall have printed
283 thereon a brief statement of the amount and purposes of the
284 proposed tax levy and the words "FOR THE TAX" and, on a separate
285 line, "AGAINST THE TAX" and the voters shall vote by placing a
286 cross (X) or check (✓) opposite their choice on the proposition.
287 When the results of the election shall have been canvassed and
288 certified, the county may levy the additional tax if sixty percent
289 (60%) of the qualified electors who vote in the election vote in
290 favor of the tax. At least thirty (30) days before the effective
291 date of the additional tax, the board of supervisors shall furnish
292 to the Department of Revenue a certified copy of the resolution
293 evidencing the tax.

294 Section 7. Before the expenditure of funds herein
295 prescribed, a budget reflecting the anticipated receipts and
296 expenditures for such purposes as promotion, advertising and
297 operation shall be approved by the board of supervisors. The



298 first budget of receipts and expenditures shall cover the period
299 beginning with the effective date of the tax and ending with the
300 end of the county's fiscal year, and thereafter, the budget shall
301 be on the same fiscal basis as the budget of the county.

302 Section 8. Accounting for receipts and expenditures of the
303 funds herein described shall be made separately from the
304 accounting of receipts and expenditures of the commission and from
305 the general fund and any other funds of the county. The
306 commission shall have its books and records audited annually by an
307 independent certified public accountant regarding the receipt and
308 expenditure of funds prescribed in this act. The audit shall be
309 performed in accordance with generally accepted auditing standards
310 and the financial statements shall be prepared in accordance with
311 generally accepted accounting principles. The audit shall be
312 completed within six (6) months after the close of the
313 commission's fiscal year. The audit report shall include
314 supplemental schedules of expenditures for items such as
315 consulting fees, travel, salaries, legal, audit, etc., showing for
316 each individual expenditure (1) to whom the expenditure was made,
317 (2) the expenditure amount, and (3) an explanation of why the
318 expenditure was made. The commission shall file a written report
319 of the audit with the circuit clerk of the county, and with the
320 Lauderdale County Legislative Delegation of the Mississippi House
321 of Representatives and the State Senate. The expenses of such



322 audit may be paid from the funds derived pursuant to Section 1, 2
323 or 5 of this act.

324 Section 9. This act shall stand repealed from and after
325 October 1, * * * 2028.

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

