

By: Representative Anderson (122nd)

To: Local and Private
Legislation

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1891

1 AN ACT TO AMEND CHAPTER 1019, LOCAL AND PRIVATE LAWS OF 1996,
2 AS LAST AMENDED BY CHAPTER 928, LOCAL AND PRIVATE LAWS OF 2021, TO
3 EXTEND THE REPEAL DATE FROM JULY 1, 2025, TO JULY 1, 2029, ON THE
4 PROVISIONS OF LAW THAT CREATE THE HANCOCK COUNTY TOURISM
5 DEVELOPMENT BUREAU AND PRESCRIBE ITS POWERS AND DUTIES AND LEVIES
6 A HOTEL AND MOTEL TAX ON THE GROSS PROCEEDS OF SALES DERIVED FROM
7 ROOM RENTALS AND AUTHORIZES SUCH TAX TO BE UTILIZED FOR
8 TOURISM-RELATED ACTIVITIES BY THE BUREAU; AND FOR RELATED
9 PURPOSES.

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

11 **SECTION 1.** Chapter 1019, Local and Private Laws of 1996, as
12 amended by Chapter 980, Local and Private Laws of 1998, as amended
13 by Chapter 956, Local and Private Laws of 2000, as amended by
14 Chapter 977, Local and Private Laws of 2001, as amended by Chapter
15 916, Local and Private Laws of 2003, as amended by Chapter 960,
16 Local and Private Laws of 2007, as amended by Chapter 912, Local
17 and Private Laws of 2010, as amended by Chapter 937, Local and
18 Private Laws of 2011, as amended by Chapter 901, Local and Private
19 Laws of 2012, as amended by Chapter 924, Local and Private Laws of
20 2014, as amended by Chapter 927, Local and Private Laws of 2017,
21 as amended by Chapter 950, Local and Private Laws of 2018, as



22 amended by Chapter 928, Local and Private Laws of 2021, is amended
23 as follows:

24 Section 1. The following terms as used in this act shall
25 have meanings ascribed in this section unless the context
26 otherwise clearly requires:

27 (a) "Board of supervisors" or "board" means the Board
28 of Supervisors of Hancock County, Mississippi.

29 (b) "Bureau" means the Hancock County Tourism
30 Development Bureau.

31 (c) "Casino" means any casino properly licensed by the
32 Mississippi Gaming Commission and operating in Hancock County,
33 Mississippi.

34 (d) "Complimentary sales" or "complimentaries" means
35 activities involving the furnishing or providing of rooms for
36 lodging or sleeping, or the furnishing or providing of food or
37 beverage for the public's consumption, or the furnishing or
38 providing of other services, which any casino performs without
39 cost to the recipient at the point of sale.

40 (e) "County" means Hancock County, Mississippi.

41 (f) "Hotel" or "motel" means any establishment engaged
42 in the business of furnishing or providing rooms intended or
43 designed for lodging or sleeping purposes for transient guests and
44 does not encompass any hospital, convalescent or nursing homes or
45 sanitarium or any hotel-like facility operated by or in connection



with a hospital or medical clinic providing rooms exclusively for patients and their families.

(g) "Similar establishment" means any bed and breakfast or condominium or time-share establishment that provides rooms intended or designed for lodging or sleeping purposes for transient guests.

(h) "Tourism-related business" means any business, firm, or company engaged in the activity of operating a restaurant, hotel or motel, casino, or similar business that provides goods, service or entertainment for the enjoyment of persons not residing in Hancock County.

Section 2. (1) For the purposes of providing funds to promote and develop tourism and tourism-related activities in Hancock County, Mississippi, there is levied and assessed against and shall be collected from every person, firm, corporation, operating hotels or motels, or a similar establishment, renting rooms to transient guests for ninety (90) days or less in Hancock County an assessment, in addition to all other taxes not imposed, which shall be in an amount not to exceed two percent (2%) of the gross proceeds of sales derived from room rentals by hotels, motels and similar establishments in Hancock County. The assessment shall not be levied upon or collected from gross proceeds of nontaxable rooms, complimentary sales or complimentaries.



70 (2) (a) Before imposing the taxes authorized in subsection
71 (1) of this section the board of supervisors shall, by resolution
72 spread upon its minutes, declare its intention to impose the taxes
73 authorized by this act and shall state in such resolution the
74 amount of the tax to be imposed, and shall fix in such resolution
75 the date upon which the board proposes to enact its resolution
76 directing the levy and assessment of such tax. Such resolution
77 shall be published once a week for at least three (3) weeks in a
78 newspaper published or having a general circulation in the county,
79 with the first publication to be made not less than fourteen (14)
80 days before the date fixed in the resolution under which the board
81 proposes to levy and assess such tax, and the last publication
82 shall be made not more than seven (7) days before such date. If,
83 on or before the date specified in the resolution, twenty percent
84 (20%) or one thousand five hundred (1,500), whichever is less, of
85 the qualified electors of the county file a written protest
86 against the imposition of such tax, then an election upon the levy
87 and assessment of such tax shall be called and held as herein
88 provided. If no such protest is filed, then the board may enact
89 its resolution directing the levy and assessment of the tax at any
90 time within a period of six (6) months after the date specified in
91 the resolution. If an election is required by the protest of the
92 required number of qualified electors of the county, then an
93 election shall be held by the county under applicable laws for
94 conducting elections of such assessment issues, with such election



to be conducted at the next special election day as such is defined by Section 23-15-833, Mississippi Code of 1972, occurring more than sixty (60) days after the date specified in the resolution.

(b) When the results of the election on the question of the levy of the tax have been canvassed by the election commissioners of the county and certified by them to the board of supervisors, it shall be the duty of the board of supervisors to determine and adjudicate whether or not a majority of the qualified electors who voted thereon in the election voted in favor of the levy of the tax, and unless a majority of the qualified electors who voted thereon in the election voted in favor of the levy of the tax, then the tax shall not be levied. If a majority of the qualified electors who vote thereon in the election vote in favor of the levy of the tax, then the board of supervisors may levy the tax, in whole or in part, within six (6) months after the date of the election or the date of the final favorable termination of any litigation affecting the levy of the tax.

(c) If the tax levied under this chapter was imposed without a vote of the electorate, the board of supervisors shall, within sixty (60) days after the effective date of Senate Bill No. 2911, 2014 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,



120 annual revenue collections and the purposes for which the proceeds
121 are used. The resolution shall be published once a week for at
122 least three (3) consecutive weeks in a newspaper published or
123 having a general circulation in the county, with the first
124 publication to be made within fourteen (14) days after the board
125 of supervisors adopts the resolution declaring its intention to
126 continue the tax. If, on or before the date specified in the
127 resolution for filing a written protest, which date shall be not
128 less than forty-five (45) days and not more than sixty (60) days
129 after the board of supervisors adopt the resolution, twenty
130 percent (20%) or one thousand five hundred (1,500), whichever is
131 less, of the qualified electors of the county file a written
132 protest against the imposition of the tax, then an election upon
133 the levy and assessment of the tax shall be called and held as in
134 the manner provided for in paragraph (a) of this subsection, with
135 the election to be conducted at the next special election day as
136 such is defined by Section 23-15-833, Mississippi Code of 1972,
137 occurring more than sixty (60) days after the date specified in
138 the resolution for filing a written protest. If the requisite
139 number of qualified electors vote against the imposition of the
140 tax, the tax shall cease to be imposed on the first day of the
141 month following certification of the election results by the
142 election commissioners of the county to the board of supervisors.
143 The board of supervisors shall notify the Department of Revenue of
144 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 its minutes and may continue the levy and assessment of the tax.

This paragraph (b) shall not apply if the revenue from the tax authorized by this chapter has been contractually pledged for the payment of debt incurred prior to the effective date of Senate Bill No. 2911, 2014 Regular Session, until such time as the debt is satisfied. Once the debt has been satisfied, the board of supervisors shall, within sixty (60) days, adopt a resolution declaring the intention of the board of supervisors to continue the tax which shall initiate the procedure described in paragraph (a) of this subsection.

(3) (a) Persons liable for the tax imposed herein shall add the amount of tax to the sales price or gross proceeds of sales and shall collect, insofar as practicable, the amount of the tax due by him from the person receiving the services at the time of payment therefor.

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



170 (c) The proceeds of the tax, less three percent (3%) to
171 be retained by the Department of Revenue to defray the cost of
172 collection, shall be paid to the board of supervisors of the
173 county on or before the fifteenth day of the month following the
174 month in which collected by the Department of Revenue.

175 (d) (i) The proceeds of the tax shall not be
176 considered by the county as general fund revenues. Subject to
177 subparagraph (ii) of this paragraph, the proceeds of the tax shall
178 be dedicated to and used by the bureau or the Mississippi Gulf
179 Coast Regional Convention and Visitors Bureau, in the discretion
180 of the board of supervisors, solely for the promotion of tourism
181 and tourism-related activities in the county.

182 (ii) Before the proceeds of the tax are dedicated
183 to and used as prescribed under subparagraph (i) of this paragraph
184 (d), the board of supervisors shall adopt a resolution declaring
185 its intention to dedicate and use the proceeds of the tax as
186 prescribed under subparagraph (i) of this paragraph (d). Notice
187 of the proposed dedication and use of the proceeds of the tax
188 shall be published once each week for at least three (3)
189 consecutive weeks in a newspaper having a general circulation in
190 Hancock County. The first publication of the notice shall be made
191 not less than twenty-one (21) days before the date fixed in the
192 resolution on which the proposed dedication and use of the
193 proceeds of the tax shall occur, and the last publication of the
194 notice shall be made not more than seven (7) days before such



date. If, within the time of giving notice, twenty percent (20%) or one thousand five hundred (1,500), whichever is less, of the qualified electors of Hancock County file a written petition against the proposed dedication and use of the proceeds of the tax, then such dedication and use of the proceeds of the tax shall not be dedicated and used as prescribed under this paragraph (d)(i) unless authorized by a sixty percent (60%) majority of the qualified electors of Hancock County, voting at an election to be called and held for that purpose. At least thirty (30) days before the proposed dedication and use of the proceeds of the tax, the board of supervisors shall furnish to the Department of Revenue a certified copy of the resolution evidencing such dedication and use of the proceeds of the tax.

Section 3. (1) Subject to Section 2(3)(d) of this act, the funds derived from the proceeds of the tax authorized in Section 2 of this act and appropriated by the board of supervisors shall be expended by the Hancock County Tourism Bureau or the Mississippi Gulf Coast Regional Convention and Visitors Bureau, created by this act and to be composed of nine (9) members, appointed as provided in this section. The board of supervisors shall have the sole right to designate that the proceeds of the tax are expended by the Hancock County Tourism Bureau or the Mississippi Gulf Coast Regional Convention and Visitors Bureau, and the board of supervisors shall direct all of the proceeds of the tax to the Hancock County Tourism Bureau or the Mississippi Gulf Coast



220 Regional Convention and Visitors Bureau. The board of supervisors
221 shall appoint four (4) members to the bureau. The Mayor and the
222 City Council of the City of Bay St. Louis, respectively, each
223 shall appoint one (1) member to the bureau. The Mayor and the
224 Board of Aldermen of the City of Waveland, respectively, each
225 shall appoint one (1) member to the bureau. The Hancock County
226 Chamber of Commerce shall appoint one (1) member to the bureau.
227 Each person appointed as a member to the bureau may be engaged in
228 or employed by tourism-related businesses in Hancock County.

229 (2) The members of the bureau shall be appointed within
230 sixty (60) days after the effective date of this act in the
231 following manner: Two (2) members shall be appointed to serve for
232 terms of one (1) year, four (4) members shall be appointed to
233 serve for terms of two (2) years, and three (3) members shall be
234 appointed to serve for terms of three (3) years. The board of
235 supervisors, the governing authorities of the Cities of Bay St.
236 Louis and Waveland, and the Hancock County Chamber of Commerce
237 shall draw lots to determine which of the nine (9) members of the
238 bureau shall be appointed for the initial terms of office. After
239 the expiration of the initial terms, all subsequent appointments
240 shall be made for terms of three (3) years from the expiration
241 date of the previous term, except that any appointment to fill a
242 vacancy shall be for the remainder of the unexpired term only.
243 Before entering on the duties of the office each member of the
244 bureau shall enter into and give bond to be approved by the



Secretary of State of the State of Mississippi in the sum of Fifteen Thousand Dollars (\$15,000.00) conditioned on the satisfactory performance of his duties. This bond premium shall be paid from the bureau's fund. Such bond shall be payable to Hancock County and in the event of a breach thereof, suit may be brought by the county for the benefit of the bureau.

(3) The bureau shall adopt a set of bylaws which may include provisions that it deems appropriate but shall include provisions for the following:

(a) Procedures and times for its meetings following Roberts Rules of Order and complying with the Open Meetings Law of Mississippi, Section 25-41-1 et seq., Mississippi Code of 1972.

(b) The secretary-treasurer making a monthly report to the board of supervisors and the governing authorities of the Cities of Bay St. Louis and Waveland as to the current operational and financial status of the bureau and providing a written copy of such report.

(c) The bureau annually causing a complete review of all the books and accounts of the bureau to be made by an independent, certified public accountant and shall provide a copy to the board of supervisors and the governing authorities of the Cities of Bay St. Louis and Waveland.

(d) The bureau shall annually submit a copy of the proposed budget to the board of supervisors and the governing authorities of the Cities of Bay St. Louis and Waveland.



270 (4) (a) Within thirty (30) days after the initial
271 appointments of the bureau have been made, the bureau shall meet
272 and from their number choose a president, vice president and
273 secretary-treasurer. These officers will serve for one-year terms
274 and an election will be held annually to select officers.

275 (b) The bureau shall require the necessary and
276 appropriate bond for persons authorized or responsible for the
277 funds of the bureau. Any action taken by the bureau shall be
278 official and may take place at regular, special, or adjourned
279 meetings.

280 (c) The officers of the bureau may be reimbursed for
281 actual expenses, including mileage and travel expenses, whether
282 within or without the State of Mississippi, incurred in the
283 performance of their duties as authorized by Section 25-3-41,
284 Mississippi Code of 1972.

285 (d) The officers of the bureau may employ any personnel
286 and take any other acts they deem necessary to carry out in the
287 mission of the bureau. The officers of the bureau shall set the
288 level of compensation to be paid to the bureau's employees.

289 (e) The bureau shall at least annually develop a plan
290 to attract visitors to and promote tourism in Hancock County.

291 Section 4. (1) The bureau shall have the authority to take
292 any action necessary to effectuate the purposes and intent of this
293 act.



294 (2) The bureau shall have the authority to (a) apply for and
295 accept grants and loans on behalf of the board of supervisors, the
296 governing authorities of the City of Bay St. Louis and the
297 governing authorities of the City of Waveland, as appropriate,
298 from the State of Mississippi or the United States of America or
299 any agency thereof; and (b) contract with any agency of the State
300 of Mississippi or the United States of America for the development
301 and promotion of tourism in Hancock County.

302 Section 5. (1) The Board of Supervisors of Hancock County,
303 Mississippi, may, in its discretion, enter into contracts with
304 not-for-profit organizations to provide services for advertising,
305 marketing, and promotion of tourism and conventions and other
306 related activities normally carried out by the bureau.

307 (2) The authority granted to the board of supervisors in
308 this section shall not dissolve the bureau or rescind the
309 authority granted to the bureau.

310 Section 6. This act shall stand repealed on July 1, * * *
311 2029.

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

