

By: Representative Calvert

To: Local and Private
Legislation

HOUSE BILL NO. 1989

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 FROM OCTOBER 1, 2025, TO OCTOBER 1,
4 2029, ON THE LAW THAT ESTABLISHES THE LAUDERDALE COUNTY TOURISM
5 COMMISSION; TO REVISE THE SALARY OF THE EXECUTIVE DIRECTOR OF THE
6 COMMISSION BY REMOVING A CERTAIN CAP FROM THE DIRECTOR'S SALARY
7 AND BY PROVIDING THAT SUCH SALARY SHALL BE RECOMMENDED BY THE
8 COMMISSION AND APPROVED BY THE BOARD OF SUPERVISORS; AND FOR
9 RELATED PURPOSES.

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

11 **SECTION 1.** Chapter 991, Local and Private Laws of 1997, as
12 amended by Chapter 936, Local and Private Laws of 2001, as amended
13 by Chapter 957, Local and Private Laws of 2005, as amended by
14 Chapter 957, Local and Private Laws of 2007, as amended by Chapter
15 924, Local and Private Laws of 2011, as amended by Chapter 929,
16 Local and Private Laws of 2014, as amended by Chapter 911, Local
17 and Private Laws of 2017, as amended by Chapter 945, Local and
18 Private Laws of 2021, is amended as follows:

19 Section 1. (1) The Board of Supervisors of Lauderdale
20 County, Mississippi, (board of supervisors) is authorized and
21 empowered, in its discretion, to create, by resolution duly



22 adopted and entered on its minutes, the Lauderdale County Tourism
23 Commission (commission), as set forth in this act.

24 (2) The board of supervisors may empower the commission as
25 follows:

26 (a) To exercise activities related to establishing,
27 promoting and developing tourism within Lauderdale County
28 (county);

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

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

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

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

42 (f) To have and exercise all powers necessary or
43 convenient to effect any and all of the purposes for which the
44 commission is organized and, further, to appoint and employ
45 individuals and agencies acting in its behalf for any and all of
46 the aforementioned powers and responsibilities. However, the



47 commission may not appoint or employ any individual or agency
48 unless the individual or agency is first approved by the board of
49 supervisors.

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

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



71 (3) Such tax shall be collected by and paid to the
72 Department of Revenue on a form prescribed by the Department of
73 Revenue in the same manner that state sales taxes are computed,
74 collected and paid; and the full enforcement provisions and all
75 other provisions of Chapter 65, Title 27, Mississippi Code of
76 1972, shall apply as necessary to the implementation and
77 administration of this act.

78 (4) The proceeds of such tax, less three percent (3%) to be
79 retained by the Department of Revenue to defray the costs of
80 collection, shall be paid to the board of supervisors on or before
81 the fifteenth day of the month following the month in which
82 collected.

83 (5) The proceeds of the tax shall be deposited into the
84 general fund of the county and may be expended for any purpose
85 authorized by law for expenditures of county general fund money,
86 including the purpose of carrying out the programs and activities
87 of the commission under the provisions of this act; however,
88 accounting for receipts and expenditures of the proceeds of the
89 tax shall be made separately as provided in Section 8 of this act.

90 Section 3. (1) The Lauderdale County Tourism Commission
91 shall be composed of seven (7) members, appointed as hereinafter
92 provided. The board of supervisors shall appoint three (3)
93 members of the commission; the City Council of the City of
94 Meridian, Mississippi, (city council) shall appoint three (3)
95 members of the commission; and the Board of Aldermen of the Town



of Marion, Mississippi, (board of aldermen) shall appoint one (1) member of the commission. The commission shall be appointed within sixty (60) days of the effective date of this act, in the following manner:

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

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

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

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

(3) Before entering on the duties of the office, each member of the commission 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 commission's funds. Such bond shall be payable to the county and in the event of a breach thereof, suit may be brought by the county for the benefit of the commission.

(4) The members of the commission shall serve without salary or compensation, but the members, staff and employees of the commission may be reimbursed for actual and necessary expenses, including mileage and travel expenses, whether within or without



the State of Mississippi, incurred in the performance of their duties, as authorized by Section 25-3-41, Mississippi Code of 1972. The commission shall elect officers and adopt rules and regulations and shall fix a regular meeting date, but may provide for special meetings. The commission shall keep minutes of its proceedings as necessary to carry out its responsibilities under this act. A quorum of the commission shall consist of four (4) members.

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

- (a) Conviction of a felony; or
- (b) Failure to attend three (3) consecutive meetings without just cause.

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

(6) The commission may employ a director and establish the specific duties of the director, including day-to-day administration and implementing policies established by the commission. However, the commission may not employ any person as director unless such person is first approved by the board of supervisors. The director shall give bond in a sum not less than Fifty Thousand Dollars (\$50,000.00), conditioned upon the faithful performance of his duties and made payable to and approved by the commission. The premium shall be paid from the commission's



146 funds. The director may employ staff or contract for staff and
147 professional services with other organizations such as attorneys,
148 engineers, accountants, consultants and such personnel as
149 reasonably necessary to carry out the duties and powers authorized
150 by this act. However, the director may not employ any staff
151 unless such proposed employment is first approved by the board of
152 supervisors. The director and staff of the commission shall serve
153 at the will and pleasure of the board of supervisors. Except for
154 the director of the commission, the maximum salary that may be
155 paid to * * * any employee of the commission may not exceed one
156 and one-half (1-1/2) times the maximum statutory salary for a
157 member of the board of supervisors. The salary of the director of
158 the commission shall be a salary recommended by the commission and
159 approved by the board of supervisors.

160 Section 4. The commission may, with the approval of the
161 board of supervisors, reserve, set aside or expend any or all of
162 the revenue derived from the tax set forth in Section 2 of this
163 act, in addition to the revenues set forth in Sections 1 and 5 of
164 this act, for the purpose of defraying costs of construction,
165 acquisition, equipping, furnishing or other expenses of a
166 coliseum, multipurpose building or convention center which may be
167 constructed by the board of supervisors, the Mayor and City
168 Council of the City of Meridian, Mississippi, and the Mayor and
169 Board of Aldermen of the Town of Marion, Mississippi, acting
170 separately or jointly.



171 The commission may, with the approval of the board of
172 supervisors, also use such revenues to defray any or all of the
173 principal and interest of indebtedness incurred by any one or more
174 of the board of supervisors or such governing authorities with
175 regard to a coliseum, multipurpose building or convention center
176 if each of the three (3) governing bodies so approve.

177 Section 5. Any and all remaining tourism revenue and other
178 remaining tourism funds previously collected from tourism taxes by
179 the Meridian/Lauderdale County Partnership shall be paid to the
180 board of supervisors within ten (10) days of the effective date of
181 this act. All revenue and funds paid pursuant to this section
182 shall in all respects be considered revenue as contemplated by
183 Section 1(2)(c) of this act.

184 Section 6. (1) Before the tax authorized by this act shall
185 be imposed, the board of supervisors shall adopt a resolution
186 declaring its intention to levy the tax, setting forth the amount
187 of such tax and establishing the date on which this tax initially
188 shall be levied and collected. This date shall not be less than
189 the first day of the second month from the date of adoption of the
190 resolution, and shall become effective on the first day of such
191 month.

192 The resolution shall be published in a local newspaper at
193 least twice during the period from the adoption of the resolution
194 to the effective date of the tax prescribed in this act, with the



195 last publication being made no later than ten (10) days before the
196 effective date of such tax.

197 At least thirty (30) days before the effective date of the
198 tax authorized herein, the board of supervisors shall furnish to
199 the Department of Revenue a certified copy of the resolution
200 evidencing such tax.

201 (2) If the tax levied under this chapter was imposed without
202 a vote of the electorate, the board of supervisors shall, within
203 sixty (60) days after the effective date of House Bill No. 1630,
204 2014 Regular Session, by resolution spread upon its minutes,
205 declare the intention of the board of supervisors to continue
206 imposing the tax and describe the tax levy including the tax rate,
207 annual revenue collections and the purposes for which the proceeds
208 are used. The resolution shall be published once each week for at
209 least three (3) consecutive weeks in a newspaper having a general
210 circulation in the county. The first publication of the notice
211 shall be made within fourteen (14) days after the board of
212 supervisors adopt the resolution declaring their intention to
213 continue the tax. If, on or before the date specified in the
214 resolution for filing a written protest, which date shall be not
215 less than forty-five (45) days and not more than sixty (60) days
216 after the board of supervisors adopts the resolution, twenty
217 percent (20%) or one thousand five hundred (1,500), whichever is
218 less, of the qualified electors of the county file a written
219 petition against the levy of the tax, an election shall be called



220 and held with the election to be conducted at the next special
221 election day as such is defined by Section 23-15-833, Mississippi
222 Code of 1972, occurring more than sixty (60) days after the date
223 specified in the resolution for filing a written protest. The tax
224 shall not be continued unless authorized by a majority of the
225 qualified electors of the county voting at the election. If the
226 majority of qualified electors voting in the election vote against
227 the imposition of the tax, the tax shall cease to be imposed on
228 the first day of the month following certification of the election
229 results by the election commissioners of the county to the board
230 of supervisors. The board of supervisors shall notify the
231 Department of Revenue of the date of the discontinuance of the tax
232 and shall publish sufficient notice thereof in a newspaper
233 published or having a general circulation in the county. If no
234 protest is filed, then the board of supervisors shall state that
235 fact in its minutes and may continue the levy and assessment of
236 the tax.

237 This subsection shall not apply if the revenue from the tax
238 authorized by this chapter has been contractually pledged for the
239 payment of debt incurred prior to the effective date of House Bill
240 No. 1630, 2014 Regular Session, until such time as the debt is
241 satisfied. Once the debt has been satisfied, the board of
242 supervisors shall, within sixty (60) days, adopt a resolution
243 declaring the intention of the board of supervisors to continue



the tax which shall initiate the procedure described in this subsection.

Section 7. Before the expenditure of funds herein prescribed, a budget reflecting the anticipated receipts and expenditures for such purposes as promotion, advertising and operation shall be approved by the board of supervisors. The first budget of receipts and expenditures shall cover the period beginning with the effective date of the tax and ending with the end of the county's fiscal year, and thereafter, the budget shall be on the same fiscal basis as the budget of the county.

Section 8. Accounting for receipts and expenditures of the funds herein described shall be made separately from the accounting of receipts and expenditures of the commission and from the general fund and any other funds of the county. The commission shall have its books and records audited annually by an independent certified public accountant regarding the receipt and expenditure of funds prescribed in this act. The audit shall be performed in accordance with generally accepted auditing standards and the financial statements shall be prepared in accordance with generally accepted accounting principles. The audit shall be completed within six (6) months after the close of the commission's fiscal year. The audit report shall include supplemental schedules of expenditures for items such as consulting fees, travel, salaries, legal, audit, etc., showing for each individual expenditure (1) to whom the expenditure was made,



269 (2) the expenditure amount, and (3) an explanation of why the
270 expenditure was made. The commission shall file a written report
271 of the audit with the circuit clerk of the county, and with the
272 Lauderdale County Legislative Delegation of the Mississippi House
273 of Representatives and the State Senate. The expenses of such
274 audit may be paid from the funds derived pursuant to Section 1, 2
275 or 5 of this act.

276 Section 9. This act shall stand repealed from and after
277 October 1, * * * 2029.

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

