

By: Senator(s) Chassaniol

To: Local and Private

SENATE BILL NO. 3060

1 AN ACT TO AMEND CHAPTER 813, LOCAL AND PRIVATE LAWS OF 1989,
2 AS LAST AMENDED BY CHAPTER 910, LOCAL AND PRIVATE LAWS OF 2021, TO
3 EXTEND THE DATE OF REPEAL ON THE PROVISION OF LAW THAT ESTABLISHES
4 THE GREENWOOD TOURISM COMMISSION AND AUTHORIZES THE CITY OF
5 GREENWOOD TO IMPOSE A TAX ON HOTELS, MOTELS AND RESTAURANTS; AND
6 FOR RELATED PURPOSES.

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

8 **SECTION 1.** Chapter 813, Local and Private Laws of 1989, as
9 amended by Chapter 947, Local and Private Laws of 1994, as amended
10 by Chapter 965, Local and Private Laws of 1999, as amended by
11 Chapter 950, Local and Private Laws of 2004, as amended by Chapter
12 937, Local and Private Laws of 2008, as amended by Chapter 956,
13 Laws of 2011, as amended by Chapter 936, Local and Private Laws of
14 2014, as amended by Chapter 956, Local and Private Laws of 2017,
15 as amended by Chapter 910, Local and Private Laws of 2021, is
16 amended as follows:

17 Section 1. The following terms as used in this act shall
18 have the meanings herein ascribed unless the context otherwise
19 clearly requires:



20 (a) "Bar" means any bar, tavern or lounge where
21 alcoholic beverages are sold for consumption on the premises;

22 (b) "Commission" means the Greenwood Tourism
23 Commission;

24 (c) "City" means the City of Greenwood, Mississippi;

25 (d) "Governing authorities" means the Mayor and City
26 Council of the City of Greenwood;

27 (e) "Hotel" or "motel" means any establishment engaged
28 in the business of furnishing or providing rooms intended or
29 designed for lodging or sleeping purposes for transient guests,
30 which establishment consists of ten (10) or more guest rooms and
31 does not encompass any hospital, convalescent or nursing home or
32 sanitarium, or any hotel-like facility operated by or in
33 connection with a hospital or medical clinic providing rooms
34 exclusively for patients and their families;

35 (f) "Prepared food" means food prepared on the premises
36 of a restaurant;

37 (g) "Restaurant" means any place, including hotel and
38 motel dining rooms, cafeterias, cafes and lunch stands, where
39 prepared food and drink are sold for consumption either upon or
40 off the premises.

41 Section 2. There is hereby created the Greenwood Tourism
42 Commission which shall be domiciled in Greenwood, Mississippi.
43 The commission shall function in an advisory capacity as a part of
44 the executive branch of the municipal government of the City of



Greenwood and shall study and advise the executive branch in the areas of promoting conventions and tourism. The commission shall also be empowered to carry out such other tasks as the mayor, by executive order, may assign to it from time to time. The city attorney shall be the attorney for the commission.

Section 3. (1) The commission shall consist of the following fourteen (14) members:

(a) One (1) member from each of the seven (7) wards in the city nominated by the mayor and subject to the advice and consent of the city council;

(b) A member of the Executive Committee of the Greenwood-Leflore County Chamber of Commerce selected by the executive committee, who shall serve as an ex officio, nonvoting advisory member;

(c) A member of the board of Cottonlandia Education Foundation, to be selected by that board, who shall serve as an ex officio, nonvoting advisory member;

(d) The Chairman or a representative of the Greenwood/Leflore Industrial Board as appointed by its chairman;

(e) The Director of the Leflore County Civic Center;

(f) A representative of the Greenwood Hotel/Motel Association, to be selected by that association;

(g) A representative of the Greenwood Restaurant Association, to be selected by that association; and



69 (h) A representative of Mississippi Valley State
70 University, to be selected by its president.

71 (2) The seven (7) appointed members of the commission who
72 represent the seven (7) city wards shall each serve a one-year
73 term of office beginning and ending on such dates as the city
74 council establishes. The members from the Chamber of Commerce,
75 Industrial Board, Civic Center Board and Cottonlandia Foundation
76 shall serve so long as they hold their respective positions with
77 the organization which they represent.

78 Section 4. (1) The commission shall have jurisdiction and
79 authority over all matters relating to establishing, promoting and
80 developing conventions and tourism in the city and shall be
81 authorized:

82 (a) To sue and be sued in its own name;

83 (b) To own, rent or lease real or personal property;

84 (c) To contract for the furnishing, equipping and
85 operation of facilities necessary or useful in promoting tourism
86 and conventions;

87 (d) To receive and expend, subject to the provisions of
88 this act, revenues from any source;

89 (e) To sell, convey or otherwise dispose of all or any
90 part of its property and assets in accordance with the general
91 laws of the State of Mississippi providing for the sale,
92 conveyance and disposal of property by municipalities;



93 (f) To appoint and employ individuals and to contract
94 with and enter agreements with agencies to act for and on its
95 behalf in performing the commission's duties, powers and
96 responsibilities; and

97 (g) To adopt and promulgate such rules and regulations
98 as may be necessary or advantageous to carry out the powers and
99 duties of the commission.

100 (2) In addition to the authorizations prescribed in this
101 section, the commission shall advertise for any consulting
102 services and should consider minority participation in the
103 awarding of any consulting contracts.

104 Section 5. (1) For the purpose of providing operating funds
105 for the commission to promote tourism and conventions, the
106 governing authorities are hereby authorized, in their discretion,
107 to levy and assess upon and collect from every person, firm and
108 corporation operating a hotel or motel in the city, a tax in
109 addition to all other taxes and assessments imposed by the
110 governing authorities in an amount not to exceed one percent (1%)
111 of the gross proceeds from room rentals of such hotels and motels
112 in the city, excluding charges for telephone, laundry and similar
113 service charges. The tax shall not be levied upon or collected
114 from gross proceeds of nontaxable rooms or room rentals for day
115 meetings that do not serve as overnight sleeping accommodations.

116 (2) The governing authorities also are hereby authorized to
117 impose upon persons doing business within the city other than the



tax imposed on hotel and motel rooms under subsection (1) of this section, a tax at a rate of not to exceed one percent (1%) on the gross receipts of restaurants and bars from retail sales of prepared food, beer and/or alcoholic beverages; however, the tax shall not apply to restaurants not selling alcoholic beverages under an on-premises permit issued by the Alcoholic Beverage Control Commission and whose gross proceeds of sales or gross income is less than One Hundred Thousand Dollars (\$100,000.00) per calendar year based upon sales or income for the preceding calendar year. For the purposes of calculating gross proceeds of sales or gross income, the sales or income of all establishments owned, operated or controlled by the same person, persons or corporations shall be aggregated.

(3) (a) Before the taxes authorized by this act may be imposed, the governing authorities shall adopt a resolution declaring its intention to levy the taxes and establishing the amount of the tax levy and the date on which the taxes initially shall be levied and collected. The date shall be the first day of a month but not less than forty-five (45) days from the date of adoption of the resolution. Notice of the proposed tax levy shall be published once each week for at least three (3) consecutive weeks in a newspaper having a general circulation in such city. The first publication of such notice shall be made not less than twenty-one (21) days prior to the date fixed in the resolution on which the governing authorities propose to levy such taxes, and



the last publication shall be made not more than seven (7) days prior to 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 the city file a written petition against the levy of such taxes, then such taxes shall not be levied unless authorized by a majority of the qualified electors of such city voting at an election to be called and held for that purpose. Prior to the effective date of the tax levy approved as herein provided, the governing authorities shall furnish to the Chairman of the Department of Revenue a certified copy of the resolution evidencing such tax levy.

(b) If the tax levied under this chapter was imposed without a vote of the electorate, the governing authorities shall, within sixty (60) days after the effective date of Senate Bill No. 2954, 2014 Regular Session, by resolution spread upon its minutes, declare the intention of the governing authorities 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 municipality, with the first publication to be made within fourteen (14) days after the governing authorities adopt the resolution declaring their intention to continue the tax. If, on or before the date specified in the resolution for filing a written protest, which



168 date shall be not less than forty-five (45) days and not more than
169 sixty (60) days after the governing authorities adopt the
170 resolution, twenty percent (20%) or one thousand five hundred
171 (1,500), whichever is less, of the qualified electors of the
172 municipality file a written protest against the imposition of the
173 tax, then an election upon the levy and assessment of the tax
174 shall be called and held as in the manner provided for in
175 paragraph (a) of this subsection, with the election to be
176 conducted at the next special election day as such is defined by
177 Section 23-15-833, Mississippi Code of 1972, occurring more than
178 sixty (60) days after the date specified in the resolution for
179 filing a written protest. If the requisite number of qualified
180 electors vote against the imposition of the tax, the tax shall
181 cease to be imposed on the first day of the month following
182 certification of the election results by the election
183 commissioners of the municipality to the governing authorities.
184 The governing authorities shall notify the Department of Revenue
185 of the date of the discontinuance of the tax and shall publish
186 sufficient notice thereof in a newspaper published or having a
187 general circulation in the municipality. If no protest is filed,
188 then the governing authorities shall state that fact in their
189 minutes and may continue the levy and assessment of the tax.

190 This paragraph (b) shall not apply if the revenue from the
191 tax authorized by this chapter has been contractually pledged for
192 the payment of debt incurred prior to the effective date of Senate



193 Bill No. 2954, 2014 Regular Session, until such time as the debt
194 is satisfied. Once the debt has been satisfied, the governing
195 authorities shall, within sixty (60) days, adopt a resolution
196 declaring the intention of the governing authorities to continue
197 the tax which shall initiate the procedure described in paragraph
198 (a) of this subsection.

199 (4) Persons liable for the taxes imposed under this section
200 shall add the amount of tax to the sales price, and in addition
201 thereto shall collect, insofar as practicable, the amount of tax
202 due by them from the person receiving the services or goods at the
203 time of payment therefor.

204 (5) All such taxes shall be collected by and paid to the
205 Department of Revenue on a form prescribed by the Department of
206 Revenue, in the same manner that state sales taxes are computed,
207 collected and paid; and the full enforcement provisions and all
208 other provisions of Chapter 65, Title 27, Mississippi Code of
209 1972, shall apply as necessary to the implementation and
210 administration of this act.

211 (6) The proceeds of such taxes less three percent (3%) to be
212 retained by the Department of Revenue to defray the costs of
213 collection shall be paid to the Greenwood Tourism Commission on or
214 before the fifteenth day of the month following the month in which
215 collected. The proceeds of the taxes shall be dedicated solely
216 for the purpose of carrying out programs and activities which are
217 designated by the Greenwood Tourism Commission and which are



218 designed to attract conventions and tourists in the city. The
219 proceeds of the taxes shall not be considered by the governing
220 authorities as general fund revenues but shall be paid directly to
221 the Greenwood Tourism Commission.

222 (7) Before the expenditure of funds herein prescribed, a
223 budget reflecting the anticipated receipts and expenditures shall
224 be approved by the governing authorities. The first budget of
225 receipts and expenditures shall cover the period beginning with
226 the effective date of the taxes and ending with the end of the
227 city's fiscal year, and, thereafter, the budget shall be on the
228 same fiscal basis as the budget of the city.

229 (8) The books of the commission shall be audited annually by
230 an independent certified public accountant, and the accountant
231 shall make a written report of his audit to the commission which
232 shall thereupon submit a copy of the report to the governing
233 authorities. The audit shall be made and completed as soon as
234 practicable after the close of the city's fiscal year, and copies
235 of the report of the audit shall be filed with the city clerk's
236 office within fifteen (15) days after receipt thereof by the
237 commission.

238 Section 6. This act shall be repealed from and after
239 September 30, * * * 2029.

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

