

By: Senator(s) Simmons (12th)

To: Local and Private

SENATE BILL NO. 3258

1 AN ACT TO AMEND CHAPTER 816, LOCAL AND PRIVATE LAWS OF 1991,
2 AS LAST AMENDED BY CHAPTER 951, LOCAL AND PRIVATE LAWS OF 2021, TO
3 EXTEND THE DATE OF REPEAL ON THE PROVISION OF LAW THAT ESTABLISHES
4 THE WASHINGTON COUNTY CONVENTION AND VISITORS COMMITTEE AND
5 AUTHORIZES A TAX ON HOTELS, MOTELS AND RESTAURANTS; AND FOR
6 RELATED PURPOSES.

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

8 **SECTION 1.** Chapter 816, Local and Private Laws of 1991, as
9 amended by Chapter 953, Local and Private Laws of 1996, as amended
10 by Chapter 969, Local and Private Laws of 2000, as amended by
11 Chapter 910, Local and Private Laws of 2003, as amended by Chapter
12 964, Local and Private Laws of 2007, as amended by Chapter 944,
13 Local and Private Laws of 2011, as amended by Chapter 937, Local
14 and Private Laws of 2014, as amended by Chapter 932, Local and
15 Private Laws of 2017, as amended by Chapter 951, Local and Private
16 Laws of 2021, is amended as follows:

17 Section 1. The Economic Development District of Washington
18 County, created pursuant to Section 19-5-99, Mississippi Code of
19 1972, is hereby authorized and empowered, in its discretion, to
20 create by resolution duly adopted and entered on its minutes, a



21 committee entitled the "Washington County Convention and Visitors
22 Committee," to be operated under the umbrella and authority of the
23 Economic Development District of Washington County.

24 Section 2. The Economic Development District of Washington
25 County may empower the committee upon approval of the district as
26 follows:

27 (a) To exercise activities relating to establishing,
28 promoting and developing tourism within the county;

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

32 (c) To receive and expend revenues from any sources,
33 including, but not limited to, private enterprise and those
34 revenues provided by this act;

35 (d) To lease or contract for any equipment useful and
36 necessary in the promotion of tourism and convention business; and

37 (e) To have and exercise all powers necessary or
38 convenient to effect any and all of the purposes for which the
39 committee is organized, except that the committee may not own or
40 sell real property, and further, to appoint and employ individuals
41 and agencies acting in its behalf for any and all of the
42 aforementioned powers and responsibilities.

43 Section 3. (1) For the purposes of providing funds to
44 promote tourism and conventions in Washington County, the Board of
45 Supervisors of Washington County is hereby authorized to levy and



46 assess against and to collect from every person operating a hotel,
47 motel or restaurant or on-premises retailer's permit which are
48 legal under the provisions of Chapter 1, Title 67, Mississippi
49 Code of 1972, (hereinafter referred to as "taxable
50 establishments") in Washington County an assessment in addition to
51 all other taxes now imposed, which shall not exceed a sum equal to
52 one percent (1%) of the gross proceeds of sales of such taxable
53 establishments in Washington County, excluding any charges which
54 are exempt from taxes levied under the Mississippi Sales Tax Law,
55 Chapter 65, Title 27, Mississippi Code of 1972. Persons liable
56 for the tax imposed herein shall add the amount of such tax to the
57 sales price or gross income and, in addition, shall collect,
58 insofar as practicable, the amount of the tax due by him from the
59 purchaser at the time the sales price or gross income is
60 collected. All words, terms and phrases used herein shall have
61 the same meanings ascribed to them in Chapter 65, Title 27,
62 Mississippi Code of 1972.

63 This tax shall not apply to restaurants that have gross
64 proceeds of sales or gross income of less than One Hundred
65 Thousand Dollars (\$100,000.00) per calendar year. In order to
66 calculate gross proceeds of sales or gross income, the sales or
67 income of all of the establishments owned, operated or controlled
68 by the same person, persons or corporation shall be aggregated.

69 (2) For the purposes of this act, the words "hotel" and
70 "motel" shall mean a place of lodging that at any one time will



71 accommodate transient guests on a daily or weekly basis and that
72 are known to the trade as such. Hotels and motels with ten (10)
73 or less rental units are exempt.

74 (3) For the purposes of this act, "restaurant" means a place
75 which is regularly engaged in serving cooked or prepared meals to
76 customers for compensation for on- or off-premises consumption,
77 including restaurants and lunch counters located in other retail
78 establishments, but shall not include delicatessen departments of
79 grocery and convenience stores which do not provide seating
80 facilities for customers for on-premises consumption of meals.
81 Restaurants and establishments selling alcoholic beverages
82 operated by bona fide private clubs organized for some common
83 object other than the sale of goods and alcoholic beverages are
84 exempt from the tax authorized herein.

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

91 (5) The proceeds of the tax less three percent (3%) to be
92 retained by the Department of Revenue to defray the costs of
93 collection shall be paid to the convention and visitors committee
94 on or before the fifteenth day of the month following the month in
95 which collected.



96 (6) The proceeds of the tax shall not be considered by
97 Washington County or any municipality therein as general fund
98 revenues, but shall be dedicated solely for the purpose of
99 carrying out the programs and activities of the committee. The
100 Washington County Convention and Visitors Committee shall allocate
101 and pay annually an amount not to exceed Twenty-five Thousand
102 Dollars (\$25,000.00) per year to Washington County, Mississippi,
103 in consideration of use of county facilities and support services.

104 Section 4. (1) The funds herein authorized shall be
105 expended by the convention and visitors committee upon approval by
106 the Economic Development District of Washington County. The
107 committee shall be composed of nine (9) members to be appointed by
108 the district as hereinafter provided. Five (5) members of the
109 committee shall be the five (5) members appointed to the district
110 by the board of supervisors and the presiding officer of the
111 district shall appoint four (4) members of the committee. The
112 four (4) members appointed by the presiding officer shall consist
113 of one (1) member from the Greenville Area Chamber of Commerce,
114 one (1) member from the alcoholic beverage sales business, one (1)
115 member from the hotel or motel business, and one (1) member from
116 the restaurant business. In the selection of committee members,
117 the district shall make every effort to select individuals who are
118 knowledgeable of, or actively involved in, the tourism industry.
119 The committee shall be appointed within sixty (60) days following
120 the passage of this act, and the members shall serve for terms of



three (3) years. The term of the member appointed by the presiding officer of the Economic Development District of Washington County from the alcoholic beverage sales business shall expire on the effective date of House Bill No. 1714, 2000 Regular Session, and from and after such date, such position on the Washington County Convention and Visitors Committee shall be filled by one (1) at-large member appointed by the presiding officer of the Economic Development District of Washington County. From and after the effective date of Senate Bill No. 3090, 2021 Regular Session, the terms of the four (4) members appointed by the presiding officer shall expire on the effective date of House Bill No. 1528, 2021 Regular Session, and from and after such date, the presiding officer shall appoint four (4) members who shall consist of one (1) member from the Greenville Area Chamber of Commerce or one (1) member from the alcoholic beverage sales business or one (1) member from the hotel or motel business or restaurant business, and one (1) member from the Greenville Mississippi Travel Club, Inc., and one (1) member from the Hollandale High School Reunion Committee and one (1) member from the Leland High School Reunion Committee. The presiding officer shall make such appointments within thirty (30) days following the passage of Senate Bill No. 3090, 2021 Regular Session.

(2) Until January 1, 2012, all subsequent appointments shall be made for terms of three (3) years, except that the appointment to fill a vacancy shall be for the unexpired term only.



146 (3) From and after January 1, 2012, all appointments shall
147 be made for terms of two (2) years and no appointments may serve
148 more than two (2) consecutive terms on the committee.

149 (4) The members of the committee shall serve without
150 compensation and shall elect officers and adopt rules and
151 regulations. The committee shall further fix a regular meeting
152 date, but may provide for special meetings. The committee shall
153 keep minutes of its proceedings, as are necessary to carry out its
154 responsibilities under this act. On the last day of each month,
155 the committee shall file with the Chancery Clerk of Washington
156 County a copy of its approved minutes and of its accounting of
157 receipts and expenditures and any other financial statements
158 pertaining to the committee's actions during that month. A quorum
159 of the committee shall consist of five (5) members.

160 (5) Any member of the committee may be removed from office
161 by the district for one (1) of the following reasons:

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

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

168 Section 5. (1) The tax authorized in this act shall not be
169 levied until the board of supervisors shall have adopted a
170 resolution favoring the tax levy and fixing the amount of the tax



levy and the date on which the tax levy is proposed to commence, which shall be the first day of a month, and the board shall have published notice of its intention to levy the tax. The notice shall be published once each week for at least three (3) consecutive weeks in a newspaper having a general circulation in the county. 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 board proposes to levy such tax, 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 fifteen hundred (1500), whichever is less, of the qualified electors of the county shall file a written petition against the levy of such tax then such tax shall not be levied unless authorized by a majority of the qualified electors of such county, 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 board of supervisors shall furnish to the Chairman of the Department of Revenue a certified copy of the resolution evidencing such tax levy.

(2) 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. 2957, 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, 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 county, with the first publication to be made within fourteen (14) days after the board of supervisors 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 date shall be not less than forty-five (45) days and not more than sixty (60) days after the board of supervisors adopt the resolution, twenty percent (20%) or one thousand five hundred (1,500), whichever is less, of the qualified electors of the county file a written protest against the imposition of the tax, then an election upon the levy and assessment of the tax shall be called and held as in the manner provided for in subsection (1) of this section, with the 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 for filing a written protest. If the requisite number of qualified electors vote against the imposition of the tax, the tax shall cease to be imposed on the first day of the month following certification of the election results by the election commissioners of the county to the board of supervisors. The board of supervisors shall notify the Department of Revenue of 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 their minutes and may continue the levy and assessment of the tax.

This subsection 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. 2957, 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 subsection (1) of this section.

Section 6. 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 Washington County.

Section 7. Accounting for receipts and expenditures of the funds herein described shall be made separately from the accounting of receipts and expenditures of the committee and the district and from the general fund and any other funds of



246 Washington County. The records reflecting the receipts and
247 expenditures of the funds prescribed herein shall be audited
248 annually by an independent certified public accountant, and the
249 accountant shall make a written report of his audit which shall be
250 simultaneously delivered to the board of supervisors, the district
251 and the committee. Such audit shall be made and completed as soon
252 as practicable after the close of the fiscal year and the expenses
253 of such audit may be paid from the funds derived pursuant to
254 Section 3 of this act.

255 Section 8. The provisions of Sections 1 through 7 of this
256 act shall be repealed on July 1, * * * 2029.

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

