

By: Senator(s) Tate

To: Local and Private

SENATE BILL NO. 3272

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 ON THE LAW ESTABLISHING THE LAUDERDALE
4 COUNTY TOURISM COMMISSION AND AUTHORIZING THE LAUDERDALE COUNTY
5 BOARD OF SUPERVISORS TO LEVY A TAX ON THE GROSS PROCEEDS FROM ROOM
6 RENTALS OF HOTELS OR MOTELS IN THE COUNTY FOR THE PURPOSES OF
7 PROVIDING FUNDS TO PROMOTE TOURISM AND CONVENTIONS IN THE COUNTY;
8 TO PROVIDE THAT THE SALARY THAT MAY BE PAID TO THE DIRECTOR OF THE
9 LAUDERDALE COUNTY TOURISM COMMISSION SHALL BE AN AMOUNT
10 RECOMMENDED BY THE COMMISSION AND APPROVED BY THE BOARD OF
11 SUPERVISORS; AND FOR RELATED PURPOSES.

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

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

21 Section 1. (1) The Board of Supervisors of Lauderdale
22 County, Mississippi, (board of supervisors) is authorized and



empowered, in its discretion, to create, by resolution duly adopted and entered on its minutes, the Lauderdale County Tourism Commission (commission), as set forth in this act.

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

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

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

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

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

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

(f) To have and exercise all powers necessary or convenient to effect any and all of the purposes for which the commission is organized and, further, to appoint and employ individuals and agencies acting in its behalf for any and all of



48 the aforementioned powers and responsibilities. However, the
49 commission may not appoint or employ any individual or agency
50 unless the individual or agency is first approved by the board of
51 supervisors.

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

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



73 (3) Such tax shall be collected by and paid to the
74 Department of Revenue on a form prescribed by the Department of
75 Revenue in the same manner that state sales taxes are computed,
76 collected and paid; and the full enforcement provisions and all
77 other provisions of Chapter 65, Title 27, Mississippi Code of
78 1972, shall apply as necessary to the implementation and
79 administration of this act.

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

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

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



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

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

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

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

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

111 (3) Before entering on the duties of the office, each member
112 of the commission shall enter into and give bond to be approved by
113 the Secretary of State of the State of Mississippi in the sum of
114 Fifty Thousand Dollars (\$50,000.00), conditioned on the
115 satisfactory performance of his duties. This bond's premium shall
116 be paid from the commission's funds. Such bond shall be payable
117 to the county and in the event of a breach thereof, suit may be
118 brought by the county for the benefit of the commission.

119 (4) The members of the commission shall serve without salary
120 or compensation, but the members, staff and employees of the
121 commission may be reimbursed for actual and necessary expenses,
122 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



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

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



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

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

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

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



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

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

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



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

239 This subsection shall not apply if the revenue from the tax
240 authorized by this chapter has been contractually pledged for the
241 payment of debt incurred prior to the effective date of House Bill
242 No. 1630, 2014 Regular Session, until such time as the debt is
243 satisfied. Once the debt has been satisfied, the board of
244 supervisors shall, within sixty (60) days, adopt a resolution
245 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,



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

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

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

