

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 3258

BY: Committee

**Amend by striking all after the enacting clause and inserting
in lieu thereof the following:**

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



19 Section 1. The Economic Development District of Washington
20 County, created pursuant to Section 19-5-99, Mississippi Code of
21 1972, is hereby authorized and empowered, in its discretion, to
22 create by resolution duly adopted and entered on its minutes, a
23 committee entitled the "Washington County Convention and Visitors
24 Committee," to be operated under the umbrella and authority of the
25 Economic Development District of Washington County.

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

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

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

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

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

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



43 and agencies acting in its behalf for any and all of the
44 aforementioned powers and responsibilities.

45 Section 3. (1) For the purposes of providing funds to
46 promote tourism, parks, recreation and conventions in Washington
47 County, the Board of Supervisors of Washington County is hereby
48 authorized to levy and assess against and to collect from every
49 person operating a hotel, motel or restaurant or on-premises
50 retailer's permit which are legal under the provisions of Chapter
51 1, Title 67, Mississippi Code of 1972, (hereinafter referred to as
52 "taxable establishments") in Washington County an assessment in
53 addition to all other taxes now imposed, which shall not exceed a
54 sum equal to one percent (1%) of the gross proceeds of sales of
55 such taxable establishments in Washington County, excluding any
56 charges which are exempt from taxes levied under the Mississippi
57 Sales Tax Law, Chapter 65, Title 27, Mississippi Code of 1972.
58 Persons liable for the tax imposed herein shall add the amount of
59 such tax to the sales price or gross income and, in addition,
60 shall collect, insofar as practicable, the amount of the tax due
61 by him from the purchaser at the time the sales price or gross
62 income is collected. All words, terms and phrases used herein
63 shall have the same meanings ascribed to them in Chapter 65, Title
64 27, Mississippi Code of 1972.

65 This tax shall not apply to restaurants that have gross
66 proceeds of sales or gross income of less than One Hundred
67 Thousand Dollars (\$100,000.00) per calendar year. In order to



68 calculate gross proceeds of sales or gross income, the sales or
69 income of all of the establishments owned, operated or controlled
70 by the same person, persons or corporation shall be aggregated.

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

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

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



93 (5) (a) The proceeds of the tax less three percent
94 (3%) * * * shall be retained by the Department of Revenue to
95 defray the costs of collection. Eighty percent (80%) of the
96 remaining proceeds shall be paid to the convention and visitors
97 committee and twenty percent (20%) of the remaining proceeds shall
98 be paid to the county on or before the fifteenth day of the month
99 following the month in which collected.

100 (b) The twenty percent (20%) that shall be paid to the
101 county as required under paragraph (a) of this subsection shall be
102 allocated by the board of supervisors to the community of Glenn
103 Allan and to the municipalities of Arcola, Hollandale, Metcalfe,
104 Leland and Greenville. Such allocation shall be used solely for
105 local parks and recreation for the purpose of promoting tourism
106 within the county and shall be allocated as follows:

107 (i) Ten percent (10%) to the community of Glenn
108 Allan;

109 (ii) Twelve percent (12%) to Arcola, Mississippi;

110 (iii) Fifteen percent (15%) to Hollandale,
111 Mississippi;

112 (iv) Eighteen percent (18%) to Metcalfe,
113 Mississippi;

114 (v) Twenty percent (20%) to Leland, Mississippi;
115 and

116 (vi) Twenty-five percent (25%) to Greenville,
117 Mississippi.



118 (6) The proceeds of the tax shall not be considered by
119 Washington County or any municipality therein as general fund
120 revenues, but shall be dedicated solely for the purposes of
121 carrying out the programs and activities of the committee and for
122 local parks and recreation as set out under subsection (5) of this
123 section. The Washington County Convention and Visitors Committee
124 shall allocate and pay annually an amount not to exceed
125 Twenty-five Thousand Dollars (\$25,000.00) per year to Washington
126 County, Mississippi, in consideration of use of county facilities
127 and support services.

128 Section 4. (1) The funds herein authorized for the
129 convention and visitors committee shall be expended by the
130 convention and visitors committee upon approval by the Economic
131 Development District of Washington County. The committee shall be
132 composed of nine (9) members to be appointed by the district as
133 hereinafter provided. Five (5) members of the committee shall be
134 the five (5) members appointed to the district by the board of
135 supervisors and the presiding officer of the district shall
136 appoint four (4) members of the committee. The four (4) members
137 appointed by the presiding officer shall consist of one (1) member
138 from the Greenville Area Chamber of Commerce, one (1) member from
139 the alcoholic beverage sales business, one (1) member from the
140 hotel or motel business, and one (1) member from the restaurant
141 business. In the selection of committee members, the district
142 shall make every effort to select individuals who are



143 knowledgeable of, or actively involved in, the tourism industry.
144 The committee shall be appointed within sixty (60) days following
145 the passage of this act, and the members shall serve for terms of
146 three (3) years. The term of the member appointed by the
147 presiding officer of the Economic Development District of
148 Washington County from the alcoholic beverage sales business shall
149 expire on the effective date of House Bill No. 1714, 2000 Regular
150 Session, and from and after such date, such position on the
151 Washington County Convention and Visitors Committee shall be
152 filled by one (1) at-large member appointed by the presiding
153 officer of the Economic Development District of Washington County.
154 From and after the effective date of Senate Bill No. 3090, 2021
155 Regular Session, the terms of the four (4) members appointed by
156 the presiding officer shall expire on the effective date of House
157 Bill No. 1528, 2021 Regular Session, and from and after such date,
158 the presiding officer shall appoint four (4) members who shall
159 consist of one (1) member from the Greenville Area Chamber of
160 Commerce or one (1) member from the alcoholic beverage sales
161 business or one (1) member from the hotel or motel business or
162 restaurant business, and one (1) member from the Greenville
163 Mississippi Travel Club, Inc., and one (1) member from the
164 Hollandale High School Reunion Committee and one (1) member from
165 the Leland High School Reunion Committee. The presiding officer
166 shall make such appointments within thirty (30) days following the
167 passage of Senate Bill No. 3090, 2021 Regular Session.



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

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

174 (4) The members of the committee shall serve without
175 compensation and shall elect officers and adopt rules and
176 regulations. The committee shall further fix a regular meeting
177 date, but may provide for special meetings. The committee shall
178 keep minutes of its proceedings, as are necessary to carry out its
179 responsibilities under this act. On the last day of each month,
180 the committee shall file with the Chancery Clerk of Washington
181 County a copy of its approved minutes and of its accounting of
182 receipts and expenditures and any other financial statements
183 pertaining to the committee's actions during that month. A quorum
184 of the committee shall consist of five (5) members.

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

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

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



193 Section 5. (1) The tax authorized in this act shall not be
194 levied until the board of supervisors shall have adopted a
195 resolution favoring the tax levy and fixing the amount of the tax
196 levy and the date on which the tax levy is proposed to commence,
197 which shall be the first day of a month, and the board shall have
198 published notice of its intention to levy the tax. The notice
199 shall be published once each week for at least three (3)
200 consecutive weeks in a newspaper having a general circulation in
201 the county. The first publication of such notice shall be made
202 not less than twenty-one (21) days prior to the date fixed in the
203 resolution on which the board proposes to levy such tax, and the
204 last publication shall be made not more than seven (7) days prior
205 to such date. If, within the time of giving notice, twenty
206 percent (20%) or fifteen hundred (1500), whichever is less, of the
207 qualified electors of the county shall file a written petition
208 against the levy of such tax then such tax shall not be levied
209 unless authorized by a majority of the qualified electors of such
210 county, voting at an election to be called and held for that
211 purpose. Prior to the effective date of the tax levy approved as
212 herein provided, the board of supervisors shall furnish to the
213 Chairman of the Department of Revenue a certified copy of the
214 resolution evidencing such tax levy.

215 (2) If the tax levied under this chapter was imposed without
216 a vote of the electorate, the board of supervisors shall, within
217 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.



267 Section 7. Accounting for receipts and expenditures of the
268 funds herein described shall be made separately from the
269 accounting of receipts and expenditures of the committee and the
270 district and from the general fund and any other funds of
271 Washington County. The records reflecting the receipts and
272 expenditures of the funds prescribed herein shall be audited
273 annually by an independent certified public accountant, and the
274 accountant shall make a written report of his audit which shall be
275 simultaneously delivered to the board of supervisors, the district
276 and the committee. Such audit shall be made and completed as soon
277 as practicable after the close of the fiscal year and the expenses
278 of such audit may be paid from the funds derived pursuant to
279 Section 3 of this act.

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

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

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

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; TO PROVIDE
6 THAT A PORTION OF THE TAX SHALL BE USED OR LOCAL PARKS AND
7 RECREATION FOR THE PURPOSE OF PROMOTING TOURISM WITHIN THE COUNTY;
8 AND FOR RELATED PURPOSES.

