

By: Representatives Young, Young

To: Local and Private
Legislation

HOUSE BILL NO. 1669

1 AN ACT TO REENACT AND AMEND CHAPTER 991, LAWS OF 1997, TO
 2 EXTEND THE REPEALER ON THE LAW THAT AUTHORIZES THE BOARD OF
 3 SUPERVISORS OF LAUDERDALE COUNTY TO ESTABLISH THE LAUDERDALE
 4 COUNTY TOURISM COMMISSION; AUTHORIZES THE LEVY OF A LODGING TAX ON
 5 HOTELS AND MOTELS IN LAUDERDALE COUNTY; PROVIDES FOR THE
 6 ADMINISTRATION OF SUCH TAX BY THE STATE TAX COMMISSION; PROVIDES
 7 FOR THE COMPOSITION AND APPOINTMENT OF THE LAUDERDALE COUNTY
 8 TOURISM COMMISSION; PROVIDES FOR THE DUTIES OF THE COMMISSION; AND
 9 FOR RELATED PURPOSES.

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

11 SECTION 1. Chapter 991, Laws of 1997, is reenacted and
 12 amended as follows:

13 Section 1. (1) The Board of Supervisors of Lauderdale
 14 County, Mississippi, ("board of supervisors") is authorized and
 15 empowered, in its discretion, to create, by resolution duly
 16 adopted and entered on its minutes, the Lauderdale County Tourism
 17 Commission ("commission"), as set forth in this act.

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

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

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

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

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

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

36 (f) To have and exercise all powers necessary or
37 convenient to effect any and all of the purposes for which the
38 commission is organized and, further, to appoint and employ
39 individuals and agencies acting in its behalf for any and all of
40 the aforementioned powers and responsibilities. However, the
41 commission may not appoint or employ any individual or agency
42 unless the individual or agency is first approved by the board of
43 supervisors.

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

60 (2) For the purposes of this act, the words "hotel" and
61 "motel" shall mean a place of lodging that at any one time will
62 accommodate transient guests on a daily or weekly basis and that

63 is known to the trade as such. Hotels and motels with ten (10) or
64 less rental units are exempt.

65 (3) Such tax shall be collected by and paid to the State Tax
66 Commission on a form prescribed by the State Tax Commission in the
67 same manner that state sales taxes are computed, collected and
68 paid; and the full enforcement provisions and all other provisions
69 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
70 necessary to the implementation and administration of this act.

71 (4) The proceeds of such tax, less three percent (3%) to be
72 retained by the State Tax Commission to defray the costs of
73 collection, shall be paid to the board of supervisors on or before
74 the fifteenth day of the month following the month in which
75 collected.

76 (5) The proceeds of the tax shall be deposited into the
77 general fund of the county and may be expended for any purpose
78 authorized by law for expenditures of county general fund money,
79 including the purpose of carrying out the programs and activities
80 of the commission under the provisions of this act; however,
81 accounting for receipts and expenditures of the proceeds of the
82 tax shall be made separately as provided in Section 8 of this act.

83 Section 3. (1) The Lauderdale County Tourism Commission
84 shall be composed of seven (7) members, appointed as hereinafter
85 provided. The board of supervisors shall appoint three (3)
86 members of the commission; the City Council of the City of
87 Meridian, Mississippi, ("city council") shall appoint three (3)
88 members of the commission; and the Board of Aldermen of the Town
89 of Marion, Mississippi, ("board of aldermen") shall appoint one
90 (1) member of the commission. The commission shall be appointed
91 within sixty (60) days of the effective date of this act, in the
92 following manner:

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

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

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

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

102 (3) Before entering on the duties of the office, each member
103 of the commission shall enter into and give bond to be approved by
104 the Secretary of State of the State of Mississippi in the sum of
105 Fifty Thousand Dollars (\$50,000.00), conditioned on the
106 satisfactory performance of his duties. This bond's premium shall
107 be paid from the commission's funds. Such bond shall be payable
108 to the county and in the event of a breach thereof, suit may be
109 brought by the county for the benefit of the commission.

110 (4) The members of the commission shall serve without salary
111 or compensation, but the members, staff and employees of the
112 commission may be reimbursed for actual and necessary expenses,
113 including mileage and travel expenses, whether within or without
114 the State of Mississippi, incurred in the performance of their
115 duties, as authorized by Section 25-3-41, Mississippi Code of
116 1972. The commission shall elect officers and adopt rules and
117 regulations and shall fix a regular meeting date, but may provide
118 for special meetings. The commission shall keep minutes of its
119 proceedings as necessary to carry out its responsibilities under
120 this act. A quorum of the commission shall consist of four (4)
121 members.

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

124 (a) Conviction of a felony; or

125 (b) Failure to attend three (3) consecutive meetings
126 without just cause.

127 (6) A present or former salaried employee or board member of
128 an entity created pursuant to Chapter 935, Local and Private Laws
129 of 1984, as amended by Chapter 926, Local and Private Laws of
130 1987, as amended by Chapter 945, Local and Private Laws of 1991,
131 is not eligible to serve as an employee or as a member of the
132 commission. A present or former salaried employee or board member
133 of an entity created pursuant to Chapter 932, Local and Private
134 Laws of 1984, as amended by Chapter 848, Local and Private Laws of
135 1986, as amended by Chapter 945, Local and Private Laws of 1991,
136 is not eligible to serve as an employee or as a member of the
137 commission if such person served as a salaried employee or board
138 member of the Meridian/Lauderdale County Partnership, created
139 pursuant to Chapter 945, Local and Private Laws of 1991. A person
140 who served as a salaried employee or board member of the
141 Meridian/Lauderdale County Partnership, created pursuant to
142 Chapter 945, Local and Private Laws of 1991, is not eligible to
143 serve as an employee or as a member of the commission.

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

147 (7) The commission may employ a director and establish the
148 specific duties of the director, including day-to-day
149 administration and implementing policies established by the
150 commission. However, the commission may not employ any person as
151 director unless such person is first approved by the board of
152 supervisors. The director shall give bond in a sum not less than
153 Fifty Thousand Dollars (\$50,000.00), conditioned upon the faithful
154 performance of his duties and made payable to and approved by the
155 commission. The premium shall be paid from the commission's
156 funds. The director may employ staff or contract for staff and
157 professional services with other organizations such as attorneys,
158 engineers, accountants, consultants and such personnel as
159 reasonably necessary to carry out the duties and powers authorized

160 by this act. However, the director may not employ any staff
161 unless such proposed employment is first approved by the board of
162 supervisors. The director and staff of the commission shall serve
163 at the will and pleasure of the board of supervisors. The maximum
164 salary that may be paid to the director or any employee of the
165 commission may not exceed one and one-half (1-1/2) times the
166 maximum statutory salary for a member of the board of supervisors.

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

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

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

191 Section 6. Before the tax authorized by this act shall be
192 imposed, the board of supervisors shall adopt a resolution

193 declaring its intention to levy the tax, setting forth the amount
194 of such tax and establishing the date on which this tax initially
195 shall be levied and collected. This date shall not be less than
196 the first day of the second month from the date of adoption of the
197 resolution, and shall become effective on the first day of such
198 month.

199 The resolution shall be published in a local newspaper at
200 least twice during the period from the adoption of the resolution
201 to the effective date of the tax prescribed in this act, with the
202 last publication being made no later than ten (10) days before the
203 effective date of such tax.

204 At least thirty (30) days before the effective date of the
205 tax authorized herein, the board of supervisors shall furnish to
206 the State Tax Commission a certified copy of the resolution
207 evidencing such tax.

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

216 Section 8. Accounting for receipts and expenditures of the
217 funds herein described shall be made separately from the
218 accounting of receipts and expenditures of the commission and from
219 the general fund and any other funds of the county. The
220 commission shall have its books and records audited annually by an
221 independent certified public accountant regarding the receipt and
222 expenditure of funds prescribed in this act. The audit shall be
223 performed in accordance with generally accepted auditing standards
224 and the financial statements shall be prepared in accordance with
225 generally accepted accounting principles. The audit shall be

226 completed within six (6) months after the close of the
227 commission's fiscal year. The audit report shall include
228 supplemental schedules of expenditures for items such as
229 consulting fees, travel, salaries, legal, audit, etc., showing for
230 each individual expenditure (1) to whom the expenditure was made,
231 (2) the expenditure amount and (3) an explanation of why the
232 expenditure was made. The commission shall file a written report
233 of the audit with the circuit clerk of the county, and with the
234 Lauderdale County Legislative Delegation of the Mississippi House
235 of Representatives and the State Senate. The expenses of such
236 audit may be paid from the funds derived pursuant to Sections 1, 2
237 or 5 of this act.

238 Section 9. This act shall stand repealed from and after
239 October 1, 2005.

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