

By: Senator(s) Carlton

To: Local and Private

SENATE BILL NO. 3173

1 AN ACT TO AMEND CHAPTER 816, LOCAL AND PRIVATE LAWS OF 1991,  
2 AS AMENDED BY CHAPTER 953, LOCAL AND PRIVATE LAWS OF 1996, AS  
3 AMENDED BY CHAPTER 969, LOCAL AND PRIVATE LAWS OF 2000, TO CHANGE  
4 THE NAME OF THE WASHINGTON COUNTY CONVENTION AND VISITORS  
5 COMMITTEE TO THE GREENVILLE/WASHINGTON COUNTY CONVENTION AND  
6 VISITORS BUREAU; TO REMOVE THE JULY 1, 2003, REPEAL DATE ON SUCH  
7 LAW; AND FOR RELATED PURPOSES.

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

9 SECTION 1. Chapter 816, Local and Private Laws of 1991, as  
10 amended by Chapter 953, Local and Private Laws of 1996, as amended  
11 by Chapter 969, Local and Private Laws of 2000, is amended as  
12 follows:

13 Section 1. The Economic Development District of Washington  
14 County, created pursuant to Section 19-5-99, Mississippi Code of  
15 1972, is hereby authorized and empowered, in its discretion, to  
16 create by resolution duly adopted and entered on its minutes, a  
17 committee entitled the "Washington County Convention and Visitors  
18 Committee," to be operated under the umbrella and authority of the  
19 Economic Development District of Washington County. From and  
20 after the effective date of Senate Bill No. 3173, 2001 Regular  
21 Session, the name of the Washington County Convention and Visitors  
22 Committee shall be changed to the Greenville/Washington County  
23 Convention and Visitors Bureau.

24 Section 2. The Economic Development District of Washington  
25 County may empower the bureau 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 bureau is organized, except that the bureau may not own or sell  
40 real property, and further, to appoint and employ individuals and  
41 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 establishments")  
50 in Washington County an assessment in addition to all other taxes  
51 now imposed, which shall not exceed a sum equal to one percent  
52 (1%) of the gross proceeds of sales of such taxable establishments  
53 in Washington County, excluding any charges which are exempt from  
54 taxes levied under the Mississippi Sales Tax Law, Chapter 65,  
55 Title 27, Mississippi Code of 1972. Persons liable for the tax  
56 imposed herein shall add the amount of such tax to the sales price  
57 or gross income and, in addition, shall collect, insofar as  
58 practicable, the amount of the tax due by him from the purchaser  
59 at the time the sales price or gross income is collected. All  
60 words, terms and phrases used herein shall have the same meanings

61 ascribed to them in Chapter 65, Title 27, Mississippi Code of  
62 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 (1) time  
71 will accommodate transient guests on a daily or weekly basis and  
72 that are known to the trade as such. Hotels and motels with ten  
73 (10) 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) Such tax shall be collected by and paid to the State Tax  
86 Commission on a form prescribed by the State Tax Commission in the  
87 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 such tax less three percent (3%) to be  
92 retained by the State Tax Commission to defray the costs of  
93 collection shall be paid to the Greenville/Washington County

94 Convention and Visitors Bureau on or before the fifteenth day of  
95 the month following the month in 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 bureau. The  
100 Greenville/Washington County Convention and Visitors Bureau may  
101 allocate 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 Greenville/Washington County Convention and  
106 Visitors Bureau upon approval by the Economic Development District  
107 of Washington County. The bureau shall be governed by a committee  
108 which shall be composed of nine (9) members to be appointed by the  
109 district as hereinafter provided. Five (5) members of the  
110 committee shall be the five (5) members appointed to the district  
111 by the board of supervisors and the presiding officer of the  
112 district shall appoint four (4) members of the committee. The  
113 four (4) members appointed by the presiding officer shall consist  
114 of one (1) member from the Greenville Area Chamber of Commerce,  
115 one (1) member from the alcoholic beverage sales business, one (1)  
116 member from the hotel or motel business, and one (1) member from  
117 the restaurant business. In the selection of committee members,  
118 the district shall make every effort to select individuals who are  
119 knowledgeable of, or actively involved in, the tourism industry.  
120 The committee shall be appointed within sixty (60) days following  
121 the passage of this act, and the members shall serve for terms of  
122 three (3) years. The term of the member appointed by the  
123 presiding officer of the Economic Development District of  
124 Washington County from the alcoholic beverage sales business shall  
125 expire on the effective date of House Bill No. 1714, 2000 Regular  
126 Session, and from and after such date, such position on the

127 Greenville/Washington County Convention and Visitors Bureau shall  
128 be filled by one (1) at large member appointed by the presiding  
129 officer of the Economic Development District of Washington County.

130 (2) All subsequent appointments shall be made for terms of  
131 three (3) years, except that the appointment to fill a vacancy  
132 shall be for the unexpired term only.

133 (3) The members of the committee shall serve without  
134 compensation and shall elect officers and adopt rules and  
135 regulations. The committee shall further fix a regular meeting  
136 date, but may provide for special meetings. The committee shall  
137 keep minutes of its proceedings, as are necessary to carry out its  
138 responsibilities under this act. A quorum of the committee shall  
139 consist of five (5) members.

140 (4) Any member of the committee may be removed from office  
141 by the district for one (1) of the following reasons:

142 (a) Conviction of a felony; or

143 (b) Failure to attend three (3) consecutive meetings  
144 without just cause.

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

148 Section 5. The tax authorized in this act shall not be  
149 levied until the board of supervisors shall have adopted a  
150 resolution favoring the tax levy and fixing the amount of the tax  
151 levy and the date on which the tax levy is proposed to commence,  
152 which shall be the first day of a month, and the board shall have  
153 published notice of its intention to levy the tax. The notice  
154 shall be published once each week for at least three (3)  
155 consecutive weeks in a newspaper having a general circulation in  
156 the county. The first publication of such notice shall be made  
157 not less than twenty-one (21) days prior to the date fixed in the  
158 resolution on which the board proposes to levy such tax, and the  
159 last publication shall be made not more than seven (7) days prior

160 to such date. If, within the time of giving notice, twenty  
161 percent (20%) or fifteen hundred (1500), whichever is less, of the  
162 qualified electors of the county shall file a written petition  
163 against the levy of such tax then such tax shall not be levied  
164 unless authorized by a majority of the qualified electors of such  
165 county, voting at an election to be called and held for that  
166 purpose. Prior to the effective date of the tax levy approved as  
167 herein provided, the board of supervisors shall furnish to the  
168 Chairman of the State Tax Commission a certified copy of the  
169 resolution evidencing such tax levy.

170 Section 6. Before the expenditure of funds herein  
171 prescribed, a budget reflecting the anticipated receipts and  
172 expenditures for such purposes as promotion, advertising and  
173 operation shall be approved by the board of supervisors. The  
174 first budget of receipts and expenditures shall cover the period  
175 beginning with the effective date of the tax and ending with the  
176 end of the county's fiscal year and, thereafter, the budget shall  
177 be on the same fiscal basis as the budget of Washington County.

178 Section 7. Accounting for receipts and expenditures of the  
179 funds herein described shall be made separately from the  
180 accounting of receipts and expenditures of the bureau and the  
181 district and from the general fund and any other funds of  
182 Washington County. The records reflecting the receipts and  
183 expenditures of the funds prescribed herein shall be audited  
184 annually by an independent certified public accountant, and the  
185 accountant shall make a written report of his audit to the board  
186 of supervisors, the district and the bureau. Such audit shall be  
187 made and completed as soon as practicable after the close of the  
188 fiscal year and the expenses of such audit may be paid from the  
189 funds derived pursuant to Section 3 of this act.

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