

By: Senator(s) Williamson

To: Local and Private

SENATE BILL NO. 3208

1 AN ACT TO AMEND CHAPTER 948, LOCAL AND PRIVATE LAWS OF 1999,
2 TO RECONSTITUTE THE MEMBERSHIP OF THE PHILADELPHIA-NESHOBA COUNTY
3 TOURISM/ECONOMIC COUNCIL; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Chapter 948, Local and Private Laws of 1999, is
6 amended as follows:

7 Section 1. (1) There is hereby created the
8 Philadelphia-Neshoba County Tourism/Economic Council, hereinafter
9 referred to as the "council." The council shall be composed of
10 five (5) members who shall be known as directors.

11 (2) Until July 1, 2002, the council shall be composed of the
12 following members:

13 (a) One (1) member appointed by the Mayor and Board of
14 Aldermen of the City of Philadelphia;

15 (b) One (1) member who shall be the County
16 Administrator of Neshoba County;

17 (c) One (1) member who shall be the Chairman of the
18 Tourism Committee of the Philadelphia-Neshoba County Chamber of
19 Commerce named by the president of such chamber of commerce;

20 (d) One (1) member who shall be the Executive Director
21 of the Philadelphia-Neshoba County Chamber of Commerce; and

22 (e) One (1) member who shall be the Executive Director
23 of the Industrial Development Authority of Neshoba County.

24 (3) From and after July 1, 2002, the terms of all members of
25 the council appointed and designated under subsection (2) of this
26 section shall expire and the council shall be reconstituted to be
27 composed of the following members:



28 (a) Two (2) members to be appointed by the governing
29 authorities of the City of Philadelphia;

30 (b) Two (2) members to be appointed by the Board of
31 Supervisors of Neshoba County; and

32 (c) One (1) member to be appointed by the Mississippi
33 Band of Choctaw Indians.

34 (4) Each member of the council shall serve a five-year term
35 or until his successor is appointed and qualified. Vacancies on
36 the council shall be filled in the same manner as the original
37 appointment for the unexpired term.

38 (5) Any director may be disqualified and removed from office
39 for conviction of a felony or for failure to attend three (3)
40 consecutive meetings without just cause. * * *

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42 (6) Before entering on the duties of office, each director
43 shall enter into and give bond to be approved by the Secretary of
44 State in the sum of Ten Thousand Dollars (\$10,000.00), conditioned
45 on the satisfactory performance of his duties. This bond premium
46 shall be paid from the commission's funds. Such bond shall be
47 payable to the county and in the event of a breach thereof, suit
48 may be brought by the county for the benefit of the council.

49 (7) When the directors of the council shall have been
50 appointed and qualified they shall meet in the City of
51 Philadelphia after giving not less than ten (10) days' notice of
52 the time and place of such meeting by registered mail, postage
53 prepaid, directed to each member of the council at his regular
54 address at the time of his qualification and posting bond. Such
55 notice shall be given by the Executive Director of the
56 Philadelphia-Neshoba County Chamber of Commerce. The notice of
57 such meeting may be waived if all directors sign a written waiver
58 of such notice. Any such waiver shall be attached to the minutes
59 of such meeting.



60 (8) The directors shall elect from among themselves a
61 chairman. The chairman of the council shall serve a term of not
62 more than one (1) year, with the first election to be held at the
63 first scheduled meeting after the directors are appointed and
64 subsequent elections shall be held annually thereafter. The
65 person elected as chairman may serve consecutive terms. The
66 council shall elect from its membership a vice chairman, secretary
67 and treasurer. The offices of secretary and treasurer may be
68 combined, if the council so elects. The council may promulgate
69 and adopt bylaws governing its operations and procedures. Three
70 (3) directors shall constitute a quorum for the transaction of any
71 business of the council.

72 Section 2. The council shall be domiciled in the City of
73 Philadelphia, Mississippi, and shall have the following powers:

74 (a) To exercise authority over matters related to
75 establishing, promoting and developing tourism and economic
76 development within the City of Philadelphia (city) and Neshoba
77 County (county);

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

82 (c) To receive and expend revenues from any sources;

83 (d) To own, lease or contract for any equipment or
84 office space useful and necessary in the promotion of tourism and
85 economic development;

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

89 (f) To contribute funds for the operation of any
90 visitor information center in the designated area for the repair,
91 restoration and maintenance of buildings and grounds owned by
92 governmental entities and nonprofit corporations which would tend



93 to promote tourism or economic development in the city and the
94 county; and

95 (g) To have and exercise all powers necessary or
96 convenient to effect any and all of the purposes for which the
97 council is organized.

98 Section 3. (1) For the purpose of providing funds for the
99 promotion of tourism and economic development in the City of
100 Philadelphia and Neshoba County, the governing authorities of the
101 City of Philadelphia, Mississippi, are authorized, in their
102 discretion, to levy and collect a tax upon every person, firm or
103 corporation operating a hotel or motel in the City of
104 Philadelphia, Mississippi, which shall be in addition to all other
105 taxes and assessments imposed, which shall not exceed three
106 percent (3%) of the gross proceeds of sales derived from room
107 rentals of such hotels or motels.

108 (2) For the purposes of this act, the words "hotel" and
109 "motel" shall mean a place of lodging that at any one time will
110 accommodate transient guests on a daily or weekly basis and that
111 is known to the trade as such. Hotels and motels with less than
112 six (6) guest rooms are exempt. The term "hotel" or "motel" shall
113 not include any hospital, convalescent or nursing home or
114 sanitarium, or hotel-like facility operated by or in connection
115 with a hospital or medical clinic providing rooms exclusively for
116 patients and their families.

117 (3) Persons, firms or corporations liable for the tax
118 imposed under subsection (1) of this section shall add the amount
119 of the tax to the sales price and shall collect, insofar as is
120 practicable, the amount of the tax due by him from the person
121 receiving the services or product at the time of payment therefor.

122 (4) Such tax shall be collected by and paid to the State Tax
123 Commission on a form prescribed by the State Tax Commission in the
124 same manner that state sales taxes are computed, collected and
125 paid; and the full enforcement provisions and all other provisions



126 of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as
127 necessary to the implementation and administration of this act.

128 (5) The proceeds of such tax, less three percent (3%)
129 thereof which shall be retained by the State Tax Commission to
130 defray the costs of collection, shall be paid to the governing
131 authorities on or before the 15th day of the month following the
132 month in which they are collected.

133 (6) The proceeds of such tax shall not be considered by the
134 City of Philadelphia as General Fund revenues but shall be
135 dedicated to and expended solely for the purposes specified in
136 this section.

137 (7) Such tax may be discontinued by the adoption of a
138 resolution to such effect by the Mayor and Board of Aldermen of
139 the City of Philadelphia. Such resolution shall be effective on
140 the last day of a month and a certified copy of such resolution
141 shall be furnished to the Chairman of the State Tax Commission.

142 Section 4. Before the tax authorized by this act may be
143 imposed, the governing authorities shall adopt a resolution
144 declaring their intention to levy the tax, setting forth the
145 amount of such tax and establishing the date on which the tax
146 initially shall be levied and collected. Notice of the proposed
147 tax shall be published once each week for at least three (3)
148 consecutive weeks in a newspaper having a general circulation in
149 the City of Philadelphia. The first publication of the notice
150 shall be made not less than twenty-one (21) days before the date
151 fixed in the resolution on which the tax initially is to be levied
152 and collected, and the last publication of the notice shall be
153 made not more than seven (7) days before such date. If, within
154 the time of giving notice, twenty percent (20%) or fifteen hundred
155 (1500), whichever is less, of the qualified electors of the City
156 of Philadelphia file a written petition against the levy of such
157 tax, then the tax shall not be levied unless authorized by a
158 majority of the qualified electors of the City of Philadelphia,



159 voting at an election to be called and held for that purpose. At
160 least thirty (30) days before the effective date of the tax, the
161 governing authorities shall furnish to the State Tax Commission a
162 certified copy of the resolution evidencing such tax.

163 Section 5. (1) The council shall annually adopt a budget of
164 receipts and expenditures. The first budget of receipts and
165 expenditures shall be prepared and adopted by the council within
166 thirty (30) days after the election of its first chairman and,
167 upon approval by the Mayor and Board of Aldermen of the City of
168 Philadelphia, such budget shall constitute the budget for the
169 remainder of the current fiscal year. Thereafter, the budget
170 shall be on the same fiscal year basis as the budget of the city.
171 The annual proposed budget of the council shall be submitted to
172 the Mayor and Board of Aldermen of the City of Philadelphia for
173 review and, upon approval by the mayor and board of aldermen, such
174 budget shall constitute the budget of the council for that fiscal
175 year.

176 (2) The council may borrow money to pay its operating
177 obligations that cannot be paid at maturity out of current revenue
178 from the tax authorized in this act, but the amount so borrowed
179 shall in no case exceed the estimated income of the council as
180 shown by the budget adopted prior to that time, and the tax income
181 of the council, as shown by the budget, shall be dedicated and set
182 aside to the payment of the indebtedness.

183 (3) The books of the council shall be audited annually by an
184 independent certified public accountant who shall make a written
185 report of his audit to the council and submit a copy of such
186 report to the governing authorities of the City of Philadelphia
187 and the State Department of Audit. Such audit shall be made and
188 completed as soon as practicable after the close of the fiscal
189 year and copies of the report of the audit shall be filed with the
190 city and State Department of Audit within fifteen (15) days after
191 receipt thereof by the council.



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

