

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

House Bill No. 1823

BY: Committee

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

9 **SECTION 1.** For the purposes of this act:

10 (a) "Board of supervisors" means the Board of
11 Supervisors of Harrison County, Mississippi.

12 (b) "County" means Harrison County, Mississippi.

13 (c) "Hotel" or "motel" means and includes any
14 establishment engaged in the business of furnishing or providing
15 more than ten (10) rooms intended or designed for dwelling,
16 lodging or sleeping purposes that at any one time will accommodate
17 transient guests on a daily or weekly basis and that are known to
18 the trade as such.

19 **SECTION 2.** (1) Upon the issuance of bonds provided for in
20 Section 5 of this act, the board of supervisors shall levy, assess
21 and collect from every person, firm, corporation or other entity
22 operating hotels or motels in the county, a tax, in addition to
23 all other taxes or assessments now imposed, which shall be equal
24 to three percent (3%) of the gross proceeds from room rentals of
25 all hotels or motels in the county.

26 (2) Persons, firms, corporations or other entities liable
27 for the tax imposed by subsection (1) of this section shall add

28 the amount of such tax to the room rental and in addition thereto
29 shall collect, insofar as practicable, the amount of the tax due
30 from the person renting the room at the time of payment therefor.

31 **SECTION 3.** Before any tax authorized under this act may be
32 imposed, the governing authorities shall adopt a resolution
33 declaring its intention to levy the taxes, setting forth the
34 amount of such tax to be imposed, the date upon which such taxes
35 shall become effective and calling for a referendum to be held on
36 the question. The date of the referendum shall be the first
37 Tuesday after the first Monday in November 2004. Notice of such
38 intention shall be published once each week for at least three (3)
39 consecutive weeks in a newspaper published or having a general
40 circulation in the county, with the first publication of such
41 notice to be made not less than twenty-one (21) days before the
42 date fixed in the resolution for the referendum and the last
43 publication to be made not more than seven (7) days before the
44 referendum. At the referendum, all qualified electors of the city
45 may vote, and the ballots used in such referendum shall have
46 printed thereon a brief statement of the amount and purposes of
47 the proposed tax levy and the words "FOR THE TAX" and, on a
48 separate line, "AGAINST THE TAX", and the voters shall vote by
49 placing a cross (X) or check (✓) opposite their choice on the
50 proposition. When the results of any such referendum shall have
51 been canvassed by the election commission and certified, the city
52 may levy the taxes beginning on the first day of the second month
53 following the referendum, only if at least sixty percent (60%) of
54 the qualified electors who vote in the election vote in favor of
55 the tax. No public funds shall be used for the purpose of
56 promoting the adoption of the referendum and no employee of the
57 county or any city located in the county may promote the
58 referendum during business hours.

59 **SECTION 4.** (1) On or before the fifteenth day of the month
60 prior to the imposition of the tax authorized in Section 2 of this
61 act, the board of supervisors shall give written notification to
62 the Chairman of the State Tax Commission of the date on which the
63 tax will become effective.

64 (2) The tax shall be collected by and paid to the State Tax
65 Commission in the same manner as state sales taxes are computed,
66 collected and paid, and full enforcement provisions and all other
67 provisions of Chapter 65, Title 27, Mississippi Code of 1972,
68 shall apply as necessary to the implementation of this act.

69 (3) Except as otherwise provided in Section 27-3-58, the
70 revenue from the special tax collected under the provisions of
71 this section during the preceding month shall be paid to the
72 county on or before the fifteenth day of each month.

73 (4) The proceeds of such taxes shall be placed into a
74 separate fund apart from the county general fund and any other
75 funds of the county, and shall be expended by the county as
76 provided in Section 9(1) of this act.

77 (5) The tax imposed by this act shall stand repealed on the
78 first day of the month immediately succeeding the date the payment
79 of the principal of, redemption premium, if any, and interest on
80 the bonds issued pursuant to this act have been paid in full. Any
81 revenue from the tax remaining after the payment of the principal
82 of, redemption premium, if any, and interest on the bonds issued
83 pursuant to this act have been paid in full shall be transferred
84 to the county general fund.

85 **SECTION 5.** The proceeds of the bonds issued pursuant to this
86 act shall be utilized for the purpose of defraying the cost of
87 constructing, repairing, equipping, remodeling, enlarging,
88 expanding or improving the Mississippi Coast Coliseum and
89 Convention Center.

90 **SECTION 6.** The board of supervisors is authorized and
91 empowered, in its discretion, to issue general obligation bonds of
92 the county in the aggregate principal amount not to exceed
93 Seventy-two Million Dollars (\$72,000,000.00) for the purposes
94 provided for in Section 4 of this act. As used in this act,
95 "bonds" shall be deemed to mean and include bonds, refunding
96 bonds, notes or certificates of participation. The full faith and
97 credit of the county shall be irrevocably pledged for the payment
98 of the principal of and interest on the bonds.

99 **SECTION 7.** Bonds authorized by this act, other than
100 refunding bonds, shall be issued pursuant to Sections 19-9-1
101 through 19-9-31 or as may be otherwise provided by law.

102 **SECTION 8.** Bonds issued pursuant to this act shall not be
103 deemed indebtedness within the meaning of Section 19-9-5. Bonds
104 issued pursuant to this act shall be submitted by validation under
105 Sections 31-13-1 through 31-13-11.

106 **SECTION 9.** Bonds issued under this act may be refunded at
107 any time and from time to time by the county pursuant to an
108 authorizing resolution of the board of supervisors, directing
109 issuance of refunding bonds in accordance with the "Mississippi
110 Bond Refinancing Act" (Section 31-27-1 et seq., Mississippi Code
111 of 1972).

112 **SECTION 10.** (1) The avails of the tax provided for in this
113 act shall be used solely for the payment of the principal of,
114 redemption premium, if any, and interest on the bonds, and for the
115 payment of expenses of issuance thereof or reserve funds therefor.

116 (2) To the extent the proceeds of the tax provided for in
117 this act and any other amounts which may, from time to time, be
118 available for the payment of the principal of, redemption premium,
119 if any, and interest on the bonds, including any available
120 revenues of the project, are not sufficient for such purpose, the
121 board of supervisors shall levy a special ad valorem tax upon all

122 of the taxable property within the county which shall be
123 sufficient, together with other money available for such purpose,
124 to provide for the payment of the principal of, redemption
125 premium, if any, and interest on such bonds according to the terms
126 thereof.

127 **SECTION 11.** This act shall be liberally construed for the
128 purposes herein set out, the power hereby granted shall be deemed
129 to be full and complete authority for the issuance of bonds under
130 this act and shall be construed as additional, cumulative and
131 supplemental to any power granted to the county by any general or
132 local and private act of the Legislature.

133 **SECTION 12.** This act shall take effect and be in force from
134 and after its passage.

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

1 AN ACT TO PROVIDE FOR A TAX ON GROSS PROCEEDS OF ROOM RENTALS
2 BY HOTELS AND MOTELS IN HARRISON COUNTY, MISSISSIPPI, TO BE
3 EXPENDED TO RETIRE BONDS AUTHORIZED TO BE ISSUED BY THE COUNTY
4 PURSUANT TO THIS ACT; TO AUTHORIZE THE ISSUANCE OF GENERAL
5 OBLIGATION BONDS OF THE COUNTY IN THE AMOUNT OF \$72,000,000.00 TO
6 DEFRAY THE COSTS OF EXPANDING AND RENOVATING THE MISSISSIPPI COAST
7 COLISEUM AND CONVENTION CENTER; AND FOR RELATED PURPOSES.