

By: Representatives Young, Robinson (84th),  
Snowden

To: Local and Private  
Legislation; Ways and Means

HOUSE BILL NO. 1756  
(As Sent to Governor)

1 AN ACT TO AMEND CHAPTER 991, LOCAL AND PRIVATE LAWS OF 1997,  
2 AS AMENDED BY CHAPTER 936, LOCAL AND PRIVATE LAWS OF 2001, TO  
3 REMOVE THE PROHIBITION AGAINST EMPLOYEES AND MEMBERS OF CERTAIN  
4 ENTITIES BEING AN EMPLOYEE OR MEMBER OF THE LAUDERDALE COUNTY  
5 TOURISM COMMISSION; TO EXTEND THE REPEAL DATE ON THE LAW THAT  
6 ESTABLISHES THE LAUDERDALE COUNTY TOURISM COMMISSION; AND FOR  
7 RELATED PURPOSES.

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

9 **SECTION 1.** Chapter 991, Local and Private Laws of 1997, as  
10 amended by Chapter 936, Local and Private Laws of 2001, is amended  
11 as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

123 (a) Conviction of a felony; or

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

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

130           (7) The commission may employ a director and establish the  
131 specific duties of the director, including day-to-day  
132 administration and implementing policies established by the  
133 commission. However, the commission may not employ any person as  
134 director unless such person is first approved by the board of  
135 supervisors. The director shall give bond in a sum not less than  
136 Fifty Thousand Dollars (\$50,000.00), conditioned upon the faithful  
137 performance of his duties and made payable to and approved by the  
138 commission. The premium shall be paid from the commission's  
139 funds. The director may employ staff or contract for staff and  
140 professional services with other organizations such as attorneys,  
141 engineers, accountants, consultants and such personnel as  
142 reasonably necessary to carry out the duties and powers authorized  
143 by this act. However, the director may not employ any staff  
144 unless such proposed employment is first approved by the board of  
145 supervisors. The director and staff of the commission shall serve  
146 at the will and pleasure of the board of supervisors. The maximum  
147 salary that may be paid to the director or any employee of the  
148 commission may not exceed one and one-half (1-1/2) times the  
149 maximum statutory salary for a member of the board of supervisors.

150           Section 4. The commission may, with the approval of the  
151 board of supervisors, reserve, set aside or expend any or all of  
152 the revenue derived from the tax set forth in Section 2 of this  
153 act, in addition to the revenues set forth in Sections 1 and 5 of  
154 this act, for the purpose of defraying costs of construction,  
155 acquisition, equipping, furnishing or other expenses of a  
156 coliseum, multipurpose building or convention center which may be  
157 constructed by the board of supervisors, the Mayor and City  
158 Council of the City of Meridian, Mississippi, and the Mayor and

159 Board of Aldermen of the Town of Marion, Mississippi, acting  
160 separately or jointly.

161 The commission may, with the approval of the board of  
162 supervisors, also use such revenues to defray any or all of the  
163 principal and interest of indebtedness incurred by any one or more  
164 of the board of supervisors or such governing authorities with  
165 regard to a coliseum, multipurpose building or convention center  
166 if each of the three (3) governing bodies so approve.

167 Section 5. Any and all remaining tourism revenue and other  
168 remaining tourism funds previously collected from tourism taxes by  
169 the Meridian/Lauderdale County Partnership shall be paid to the  
170 board of supervisors within ten (10) days of the effective date of  
171 this act. All revenue and funds paid pursuant to this section  
172 shall in all respects be considered revenue as contemplated by  
173 Section 1(2)(c) of this act.

174 Section 6. Before the tax authorized by this act shall be  
175 imposed, the board of supervisors shall adopt a resolution  
176 declaring its intention to levy the tax, setting forth the amount  
177 of such tax and establishing the date on which this tax initially  
178 shall be levied and collected. This date shall not be less than  
179 the first day of the second month from the date of adoption of the  
180 resolution, and shall become effective on the first day of such  
181 month.

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

187 At least thirty (30) days before the effective date of the  
188 tax authorized herein, the board of supervisors shall furnish to  
189 the State Tax Commission a certified copy of the resolution  
190 evidencing such tax.

191           Section 7. Before the expenditure of funds herein  
192 prescribed, a budget reflecting the anticipated receipts and  
193 expenditures for such purposes as promotion, advertising and  
194 operation shall be approved by the board of supervisors. The  
195 first budget of receipts and expenditures shall cover the period  
196 beginning with the effective date of the tax and ending with the  
197 end of the county's fiscal year, and thereafter, the budget shall  
198 be on the same fiscal basis as the budget of the county.

199           Section 8. Accounting for receipts and expenditures of the  
200 funds herein described shall be made separately from the  
201 accounting of receipts and expenditures of the commission and from  
202 the general fund and any other funds of the county. The  
203 commission shall have its books and records audited annually by an  
204 independent certified public accountant regarding the receipt and  
205 expenditure of funds prescribed in this act. The audit shall be  
206 performed in accordance with generally accepted auditing standards  
207 and the financial statements shall be prepared in accordance with  
208 generally accepted accounting principles. The audit shall be  
209 completed within six (6) months after the close of the  
210 commission's fiscal year. The audit report shall include  
211 supplemental schedules of expenditures for items such as  
212 consulting fees, travel, salaries, legal, audit, etc., showing for  
213 each individual expenditure (1) to whom the expenditure was made,  
214 (2) the expenditure amount and (3) an explanation of why the  
215 expenditure was made. The commission shall file a written report  
216 of the audit with the circuit clerk of the county, and with the  
217 Lauderdale County Legislative Delegation of the Mississippi House  
218 of Representatives and the State Senate. The expenses of such  
219 audit may be paid from the funds derived pursuant to Section 1, 2  
220 or 5 of this act.

221           Section 9. This act shall stand repealed from and after  
222 October 1, 2007.

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