

By: Senator(s) Davis, Flowers

To: Local and Private;  
Finance

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 3124

1 AN ACT TO AMEND CHAPTER 1001, LOCAL AND PRIVATE LAWS OF 1996,  
2 AS AMENDED, TO AUTHORIZE THE DESOTO COUNTY CONVENTION AND VISITORS  
3 BUREAU TO GO INTO EXECUTIVE SESSION TO DISCUSS EVENTS THAT MAY BE  
4 HELD AT THE CIVIC CENTER IN DESOTO COUNTY, MISSISSIPPI, AND THE  
5 CONTRACTUAL AGREEMENTS FOR SUCH EVENTS; TO AUTHORIZE THE DESOTO  
6 COUNTY CONVENTION AND VISITORS BUREAU TO ACCEPT LOANS FROM ANY  
7 SOURCE UPON SUCH TERMS AND CONDITIONS AS IT CONSIDERS APPROPRIATE;  
8 TO AUTHORIZE THE BOARD OF SUPERVISORS OF DESOTO COUNTY TO MAKE  
9 LOANS TO THE DESOTO COUNTY CONVENTION AND VISITORS BUREAU UPON  
10 SUCH TERMS AND CONDITIONS AS THE BOARD AND THE BUREAU MAY AGREE;  
11 TO AUTHORIZE THE DESOTO COUNTY CONVENTION AND VISITORS BUREAU TO  
12 ENTER INTO AGREEMENTS TO REPAY TO DESOTO COUNTY ANY SUMS PROVIDED  
13 TO THE BUREAU BY THE COUNTY PRIOR TO JANUARY 1, 2005, UPON SUCH  
14 TERMS AND CONDITIONS AS THE BOARD OF SUPERVISORS OF DESOTO COUNTY  
15 AND THE BUREAU MAY AGREE; TO REVISE THE REPEAL DATE OF THE TAX  
16 IMPOSED BY THIS ACT; AND FOR RELATED PURPOSES.

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

18 **SECTION 1.** Chapter 1001, Local and Private Laws of 1996, as  
19 amended by Chapter 967, Local and Private Laws of 1998, as amended  
20 by Chapter 979, Local and Private Laws of 2001, is amended as  
21 follows:

22 Section 1. The DeSoto County Convention and Visitors Bureau  
23 consisting of seven (7) members shall be appointed, qualify and  
24 take office within thirty (30) days after the effective date of  
25 this act. The initial appointments to the bureau shall be for the  
26 following terms: Five (5) members of the bureau shall be  
27 appointed by the DeSoto County Board of Supervisors, with one (1)  
28 member appointed by the District 1 supervisor for a term of two  
29 (2) years, one (1) member appointed by the District 2 supervisor  
30 for a term of three (3) years, one (1) member appointed by the  
31 District 3 supervisor for a term of three (3) years, one (1)  
32 member appointed by the District 4 supervisor for a term of four  
33 (4) years, and one (1) member appointed by the District 5  
34 supervisor for a term of four (4) years; in addition, the DeSoto

35 County Board of Supervisors shall appoint two (2) additional  
36 members who are also members of the DeSoto County Economic  
37 Development Council, with one (1) member appointed by the board of  
38 supervisors for a term of two (2) years and one (1) member  
39 appointed for a term of four (4) years. All succeeding  
40 appointments shall be for a term of four (4) years from the date  
41 of expiration of the initial appointment, and all members of such  
42 bureau shall hold office for a term of four (4) years from and  
43 after the date of the commencement of their terms of office for  
44 which their appointment was made and until their successor or  
45 successors shall be appointed and qualify.

46 Any member of the bureau may be disqualified and removed from  
47 office for any one (1) of the following reasons:

- 48 (a) Conviction of a felony;
- 49 (b) Failure to attend three (3) consecutive meetings  
50 without just cause.

51 If a member of the bureau is removed for one (1) of the above  
52 reasons, the vacancy shall be filled in the manner prescribed in  
53 this section.

54 Vacancies which occur shall be filled in the same manner as  
55 the original appointments and shall be made for the unexpired  
56 term.

57 Section 2. Before entering upon the duties of the office,  
58 each appointed member of the DeSoto County Convention and Visitors  
59 Bureau shall enter into and give bond to be approved by the  
60 Secretary of State of the State of Mississippi in the sum of  
61 Twenty-five Thousand Dollars (\$25,000.00) conditioned upon the  
62 faithful performance of his duties. Such bond shall be payable to  
63 the State of Mississippi; and in the event of a breach thereof,  
64 suit may be brought by the State of Mississippi for the benefit of  
65 the DeSoto County Convention and Visitors Bureau.

66 Section 3. When the members of the DeSoto County Convention  
67 and Visitors Bureau shall have been appointed and qualified as set

68 forth herein, they shall meet at quarters provided for them by  
69 DeSoto County after giving not less than ten (10) days' notice of  
70 the time and place of such meeting by registered mail, postage  
71 prepaid, directed to each appointed member of such bureau at his  
72 regular address given to the Secretary of State at the time of his  
73 qualification and posting bond. At such meeting a quorum shall be  
74 four (4) members, and a majority of those members attending shall  
75 elect a president and secretary, both of whom shall be members of  
76 the bureau, and shall adopt such rules and regulations as may  
77 govern the time and place for holding subsequent meetings, regular  
78 and special, and other rules and regulations not inconsistent with  
79 the provisions of this act.

80 The bureau is further authorized to employ personnel and to  
81 obtain supplies, furnishings and other facilities and real  
82 property necessary to administer the affairs and duties of the  
83 bureau and to pay for same out of the revenue provided by this  
84 act.

85 Notwithstanding the provisions of Section 25-41-7, the bureau  
86 may go into executive session to discuss events that may be held  
87 at the civic center and the contractual agreements for such  
88 events.

89 Section 4. (1) (a) The DeSoto County Convention and  
90 Visitors Bureau shall have jurisdiction and authority over all  
91 matters relating to establishing, promoting and developing  
92 convention business, tourism and related matters within DeSoto  
93 County, Mississippi.

94 (b) The DeSoto County Convention and Visitors Bureau  
95 shall have the authority to accept loans from any source upon such  
96 terms and conditions as the bureau considers appropriate.

97 (c) The Board of Supervisors of DeSoto County shall  
98 have the authority to make loans to the DeSoto County Convention  
99 and Visitors Bureau upon such terms and conditions as the board  
100 and the bureau may agree.

101           (d) The DeSoto County Convention and Visitors Bureau  
102 may enter into agreements to repay to DeSoto County any sums  
103 provided to the bureau by the county prior to January 1, 2005,  
104 upon such terms and conditions as the Board of Supervisors of  
105 DeSoto County and the bureau may agree.

106           (2) The bureau is authorized to employ an executive  
107 director; purchase, lease or sell real property; own, furnish,  
108 equip and operate any and all facilities and equipment necessary  
109 or useful in the promotion of the convention business and tourism;  
110 lease or sell the naming rights to the civic center in DeSoto  
111 County, Mississippi, subject to the requirements of subsection (3)  
112 of this section; and receive and expend, subject to the provisions  
113 of this act, revenues from any source.

114           (3) In the leasing or selling of naming rights to the civic  
115 center, the bureau is authorized to enter into contracts for the  
116 use of a commercial, corporate, business or private enterprise  
117 name on the building, literature, letterhead or other item, as  
118 contracted for, of the civic center, provided that the use of the  
119 civic center is limited to providing a place for conventions,  
120 entertainment, athletic events and other civic events. Such a  
121 contract shall be for a term that complies with law. In the  
122 discretion of the bureau, the term of the contract may extend  
123 beyond the terms of office of the members of the bureau. The  
124 contract shall provide compensation to the bureau that, in its  
125 determination, is fair and adequate consideration in exchange for  
126 the benefits, name recognition, advertising, potential returns and  
127 publicity to the private enterprise. Any such contract entered  
128 into before the effective date of this act is hereby ratified and  
129 affirmed. The bureau may negotiate and enter into such a contract  
130 for naming rights, and all incidental rights associated therewith,  
131 in the same method as is authorized by law for procuring a  
132 contract for professional services. The provisions of this  
133 section do not authorize contracts for naming rights for any

134 building other than the civic center, regardless of whether it is  
135 used for public meetings on occasion.

136 Section 5. (1) For the purpose of providing funds for the  
137 purpose of acquiring property for the construction of a civic  
138 center and the construction and the maintenance of such civic  
139 center to promote convention business and tourism, there is hereby  
140 levied, assessed and shall be collected from every person in  
141 DeSoto County engaging in or doing business as specified herein a  
142 tax which may be cited as a "convention tourist promotion tax,"  
143 which shall be in addition to all other taxes now imposed, as  
144 hereinafter provided:

145 Such tax shall be an amount set by the board of supervisors  
146 but shall in no event exceed an amount equal to two percent (2%)  
147 of the gross proceeds of sales or gross income of restaurants and  
148 hotels and motels (including, but not limited to, sales of beer  
149 and alcoholic beverages).

150 The tax authorized in this section shall not apply to  
151 restaurants not selling alcoholic beverages under an on-premises  
152 retailer's permit issued by the State Tax Commission and whose  
153 gross proceeds of sales or gross income is less than One Hundred  
154 Thousand Dollars (\$100,000.00) per calendar year based upon sales  
155 or income for the preceding calendar year. For the purposes of  
156 calculating gross proceeds of sales or gross income, the sales or  
157 income of all establishments owned, operated or controlled by the  
158 same person, persons or corporations shall be aggregated.

159 (2) Before the taxes authorized by this section shall be  
160 imposed, the Board of Supervisors of DeSoto County shall enter  
161 upon its minutes a request for the levy of such tax from the  
162 DeSoto County Convention and Visitors Bureau and shall adopt a  
163 resolution declaring the intention to levy the tax, setting forth  
164 the amount of such tax and establishing that a referendum shall be  
165 held on the question of levying such tax during the next general  
166 election. Notice of such intention shall be published once a week

167 for at least three (3) consecutive weeks in a newspaper published  
168 or having a general circulation in the county, with the first  
169 publication of such notice to be made not less than twenty-one  
170 (21) days prior to the date fixed in the resolution and the last  
171 publication to be made not more than seven (7) days prior to such  
172 date. At the election, all qualified electors of the county may  
173 vote, and the ballots used in such election shall have printed  
174 thereon a brief statement of the amount and purposes of the  
175 proposed tax levy and the words "FOR THE CIVIC CENTER AND TOURISM  
176 TAX," and "AGAINST THE CIVIC CENTER AND TOURISM TAX," and the  
177 voters shall vote by placing a cross (X) or check (✓) opposite  
178 their choice on the proposition. When the results of any such  
179 election shall have been canvassed by the election commission of  
180 the county and certified, the county may levy the tax if a  
181 majority of the qualified electors who vote in the election vote  
182 in favor of the tax.

183 The proceeds of such taxes shall be placed into a separate  
184 fund apart from the county general fund and any other funds of the  
185 county, and shall be expended by the DeSoto County Convention and  
186 Visitors Bureau for the purposes of paying any start-up costs and  
187 operation costs of the DeSoto County Convention and Visitors  
188 Bureau and any indebtedness or lease payments or other  
189 obligations, including, but not limited to, refunding  
190 indebtedness, the county may incur for acquisition, construction  
191 and maintenance of a civic center for the purposes of promoting  
192 convention business and tourism.

193 (3) Persons liable for the taxes imposed herein shall add  
194 the amount of tax to the sales price or gross income, and in  
195 addition thereto shall collect, insofar as practicable, the amount  
196 of the tax due by him from the person receiving the services or  
197 goods at the time of payment therefor.

198 (4) Such taxes shall be collected by and paid to the State  
199 Tax Commission on a form prescribed by the State Tax Commission,

200 in the same manner that state sales taxes are computed, collected  
201 and paid; and the full enforcement provisions and all other  
202 provisions of Chapter 65, Title 27, Mississippi Code of 1972,  
203 shall apply as necessary to the implementation and administration  
204 of this act.

205 (5) The proceeds of such taxes shall be paid to the DeSoto  
206 County Convention and Visitors Bureau on or before the fifteenth  
207 day of the month following the month in which collected.

208 (6) The proceeds of the tax shall be used to retire the  
209 indebtedness incurred for the purposes authorized in this section  
210 and, to the extent not needed for debt service as payments become  
211 due, the proceeds of the tax may be used to fund start-up costs  
212 and operation costs of the DeSoto County Convention and Visitors  
213 Bureau.

214 (7) The tax levy authorized by this act shall be repealed  
215 two (2) years after any indebtedness, including, but not limited  
216 to, refunding indebtedness, incurred pursuant to this section is  
217 retired.

218 Section 6. As used in this act, the following words shall  
219 have the following meanings unless otherwise clearly indicated by  
220 the context in which used:

221 (a) "Hotel" or "motel" shall mean and include a place  
222 of lodging that at any one (1) time will accommodate six (6) or  
223 more transient guests (guests who are accommodated for less than  
224 seven (7) days) and which are known to the trade as such.

225 (b) "Restaurant" shall mean and include all places  
226 where prepared food is sold through the use of facilities to  
227 accommodate twenty-five (25) or more persons, and includes hotel  
228 and motel dining rooms. "Restaurant" shall also include a cafe,  
229 cafeteria, lunch stand, or any other place of business where  
230 prepared food is sold whether for consumption upon the premises or  
231 not.

232           Section 7. The Board of Supervisors of DeSoto County,  
233 Mississippi, shall submit this act, immediately upon approval by  
234 the Governor, or upon approval by the Legislature subsequent to a  
235 veto, to the Attorney General of the United States or to the  
236 United States District Court for the District of Columbia in  
237 accordance with the provisions of the Voting Rights Act of 1965,  
238 as amended and extended.

239           Section 8. This act shall take effect and be in force from  
240 and after the date it is effectuated under Section 5 of the Voting  
241 Rights Act of 1965, as amended and extended.

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