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Chapter No. 924  
11/SS26/R1303SG  
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***SENATE BILL NO. 3107***

Originated in Senate *Jennette Guyre* Secretary

SENATE BILL NO. 3107

AN ACT TO AMEND CHAPTER 991, LOCAL AND PRIVATE LAWS OF 1997, AS AMENDED BY CHAPTER 936, LOCAL AND PRIVATE LAWS OF 2001, AS AMENDED BY CHAPTER 957, LOCAL AND PRIVATE LAWS OF 2005, AS AMENDED BY CHAPTER 957, LOCAL AND PRIVATE LAWS OF 2007, TO EXTEND THE REPEAL DATE ON THE LAW THAT ESTABLISHES THE LAUDERDALE COUNTY TOURISM COMMISSION; AND FOR RELATED PURPOSES.

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

**SECTION 1.** Chapter 991, Local and Private Laws of 1997, as amended by Chapter 936, Local and Private Laws of 2001, as amended by Chapter 957, Local and Private Laws of 2005, as amended by Chapter 957, Local and Private Laws of 2007, is amended as follows:

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

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

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

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

(c) To receive and expend revenues from any sources, including, but not limited to, grants, donations, private

enterprise, individuals, the county general fund and those revenues provided by this act;

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

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

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

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

(2) For the purposes of this act, the words "hotel" and "motel" shall mean a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such. Hotels and motels with ten (10) or less rental units are exempt.

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

(4) The proceeds of such tax, less three percent (3%) to be retained by the Department of Revenue to defray the costs of collection, shall be paid to the board of supervisors on or before the fifteenth day of the month following the month in which collected.

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

Section 3. (1) The Lauderdale County Tourism Commission shall be composed of seven (7) members, appointed as hereinafter provided. The board of supervisors shall appoint three (3) members of the commission; the City Council of the City of Meridian, Mississippi, (city council) shall appoint three (3) members of the commission; and the Board of Aldermen of the Town of Marion, Mississippi, (board of aldermen) shall appoint one (1) member of the commission. The commission shall be appointed

within sixty (60) days of the effective date of this act, in the following manner:

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

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

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

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

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

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

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

(a) Conviction of a felony; or

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

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

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

Section 4. The commission may, with the approval of the board of supervisors, reserve, set aside or expend any or all of the revenue derived from the tax set forth in Section 2 of this act, in addition to the revenues set forth in Sections 1 and 5 of this act, for the purpose of defraying costs of construction, acquisition, equipping, furnishing or other expenses of a coliseum, multipurpose building or convention center which may be

constructed by the board of supervisors, the Mayor and City Council of the City of Meridian, Mississippi, and the Mayor and Board of Aldermen of the Town of Marion, Mississippi, acting separately or jointly.

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

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

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

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

At least thirty (30) days before the effective date of the tax authorized herein, the board of supervisors shall furnish to

the Department of Revenue a certified copy of the resolution evidencing such tax.

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

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

Section 9. This act shall stand repealed from and after  
October 1, 2014.

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

PASSED BY THE SENATE  
March 17, 2011

  
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PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES  
March 26, 2011

  
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SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR

  
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GOVERNOR

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