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Chapter No. 901
12/HR40/R601CS
Sw / cst

HOUSE BILL NO. 9

Originated in House _____ Clerk

HOUSE BILL NO. 9

AN ACT TO AMEND CHAPTER 1019, LOCAL AND PRIVATE LAWS OF 1996, AS LAST AMENDED BY CHAPTER 937, LOCAL AND PRIVATE LAWS OF 2011, TO EXTEND THE REPEAL DATE FROM MARCH 1, 2012, TO JULY 1, 2014, ON THE PROVISIONS OF LAW THAT CREATE THE HANCOCK COUNTY TOURISM DEVELOPMENT BUREAU AND PRESCRIBES ITS POWERS AND DUTIES AND AUTHORIZES THE BOARD OF SUPERVISORS OF HANCOCK COUNTY, MISSISSIPPI, TO ENTER INTO CONTRACTS WITH NOT-FOR-PROFIT ORGANIZATIONS FOR CERTAIN PURPOSES; AND FOR RELATED PURPOSES.

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

SECTION 1. Chapter 1019, Local and Private Laws of 1996, as amended by Chapter 980, Local and Private Laws of 1998, as amended by Chapter 956, Local and Private Laws of 2000, as amended by Chapter 977, Local and Private Laws of 2001, as amended by Chapter 916, Local and Private Laws of 2003, as amended by Chapter 960, Local and Private Laws of 2007, as amended by Chapter 912, Local and Private Laws of 2010, as amended by Chapter 937, Local and Private Laws of 2011, is amended as follows:

Section 1. The following terms as used in this act shall have meanings ascribed in this section unless the context otherwise clearly requires:

(a) "Board of supervisors" or "board" means the Board of Supervisors of Hancock County, Mississippi.

(b) "Bureau" means the Hancock County Tourism Development Bureau.

(c) "Casino" means any casino properly licensed by the Mississippi Gaming Commission and operating in Hancock County, Mississippi.

(d) "Complimentary sales" or "complimentaries" means activities involving the furnishing or providing of rooms for

lodging or sleeping, or the furnishing or providing of food or beverage for the public's consumption, or the furnishing or providing of other services, which any casino performs without cost to the recipient at the point of sale.

(e) "County" means Hancock County, Mississippi.

(f) "Hotel" or "motel" means any establishment engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes for transient guests and does not encompass any hospital, convalescent or nursing homes or sanitarium or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

(g) "Similar establishment" means any bed and breakfast or condominium or time-share establishment that provides rooms intended or designed for lodging or sleeping purposes for transient guests.

(h) "Tourism-related business" means any business, firm, or company engaged in the activity of operating a restaurant, hotel or motel, casino, or similar business that provides goods, service or entertainment for the enjoyment of persons not residing in Hancock County.

Section 2. (1) For the purposes of providing funds to promote and develop tourism and tourism-related activities in Hancock County, Mississippi, there is levied and assessed against and shall be collected from every person, firm, corporation, operating hotels or motels, or a similar establishment, renting rooms to transient guests for ninety (90) days or less in Hancock County an assessment, in addition to all other taxes not imposed, which shall be in an amount not to exceed two percent (2%) of the gross proceeds of sales derived from room rentals by hotels, motels and similar establishments in Hancock County. The assessment shall not be levied upon or collected from gross

proceeds of nontaxable rooms, complimentary sales or complimentaries.

(2) (a) Before imposing the taxes authorized in subsection (1) of this section the board of supervisors shall, by resolution spread upon its minutes, declare its intention to impose the taxes authorized by this act and shall state in such resolution the amount of the tax to be imposed, and shall fix in such resolution the date upon which the board proposes to enact its resolution directing the levy and assessment of such tax. Such resolution shall be published once a week for at least three (3) weeks in a newspaper published or having a general circulation in the county, with the first publication to be made not less than fourteen (14) days before the date fixed in the resolution under which the board proposes to levy and assess such tax, and the last publication shall be made not more than seven (7) days before such date. If, on or before the date specified in the resolution, twenty percent (20%) or fifteen hundred (1500), whichever is less, of the qualified electors of the county file a written protest against the imposition of such tax, then an election upon the levy and assessment of such tax shall be called and held as herein provided. If no such protest is filed, then the board may enact its resolution directing the levy and assessment of the tax at any time within a period of six (6) months after the date specified in the resolution. If an election is required by the protest of the required number of qualified electors of the county, then an election shall be held by the county under applicable laws for conducting elections of such assessment issues, with such election to be conducted at the next special election day as such is defined by Section 23-15-833, Mississippi Code of 1972, occurring more than sixty (60) days after the date specified in the resolution.

(b) When the results of the election on the question of the levy of the tax have been canvassed by the election

commissioners of the county and certified by them to the board of supervisors, it shall be the duty of the board of supervisors to determine and adjudicate whether or not a majority of the qualified electors who voted thereon in the election voted in favor of the levy of the tax, and unless a majority of the qualified electors who voted thereon in the election voted in favor of the levy of the tax, then the tax shall not be levied. If a majority of the qualified electors who vote thereon in the election vote in favor of the levy of the tax, then the board of supervisors may levy the tax, in whole or in part, within six (6) months after the date of the election or the date of the final favorable termination of any litigation affecting the levy of the tax.

(3) (a) Persons liable for the tax imposed herein shall add the amount of tax to the sales price or gross proceeds of sales and shall collect, insofar as practicable, the amount of the tax due by him from the person receiving the services at the time of payment therefor.

(b) The 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.

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

(d) The proceeds of the tax shall not be considered by the county as general fund revenues and shall be dedicated to and

used by the bureau solely for the promotion of tourism and tourism-related activities in the county.

Section 3. (1) The funds derived from the proceeds of the tax authorized in Section 2 of this act shall be expended by the Hancock County Tourism Bureau, created by this act and to be composed of nine (9) members, appointed as provided in this section. The board of supervisors shall appoint four (4) members to the bureau. The Mayor and the City Council of the City of Bay St. Louis, respectively, each shall appoint one (1) member to the bureau. The Mayor and the Board of Aldermen of the City of Waveland, respectively, each shall appoint one (1) member to the bureau. The Hancock County Chamber of Commerce shall appoint one (1) member to the bureau. Each person appointed as a member to the bureau may be engaged in or employed by tourism-related businesses in Hancock County.

(2) The members of the bureau shall be appointed within sixty (60) days after the effective date of this act in the following manner: Two (2) members shall be appointed to serve for terms of one (1) year, four (4) members shall be appointed to serve for terms of two (2) years, and three (3) members shall be appointed to serve for terms of three (3) years. The board of supervisors, the governing authorities of the Cities of Bay St. Louis and Waveland, and the Hancock County Chamber of Commerce shall draw lots to determine which of the nine (9) members of the bureau shall be appointed for the initial terms of office. After the expiration of the initial terms, all subsequent appointments shall be made for terms of three (3) years from the expiration date of the previous term, except that any appointment to fill a vacancy shall be for the remainder of the unexpired term only. Before entering on the duties of the office each member of the bureau shall enter into and give bond to be approved by the Secretary of State of the State of Mississippi in the sum of Fifteen Thousand Dollars ($15,000.00) conditioned on the

satisfactory performance of his duties. This bond premium shall be paid from the bureau's fund. Such bond shall be payable to Hancock County and in the event of a breach thereof, suit may be brought by the county for the benefit of the bureau.

(3) The bureau shall adopt a set of bylaws which may include provisions that it deems appropriate but shall include provisions for the following:

(a) Procedures and times for its meetings following Roberts Rules of Order and complying with the Open Meetings Law of Mississippi, Section 25-41-1 et seq., Mississippi Code of 1972.

(b) The secretary-treasurer making a monthly report to the board of supervisors and the governing authorities of the Cities of Bay St. Louis and Waveland as to the current operational and financial status of the bureau and providing a written copy of such report.

(c) The bureau annually causing a complete review of all the books and accounts of the bureau to be made by an independent, certified public accountant and shall provide a copy to the board of supervisors and the governing authorities of the Cities of Bay St. Louis and Waveland.

(d) The bureau shall annually submit a copy of the proposed budget to the board of supervisors and the governing authorities of the Cities of Bay St. Louis and Waveland.

(4) (a) Within thirty (30) days after the initial appointments of the bureau have been made, the bureau shall meet and from their number choose a president, vice president and secretary-treasurer. These officers will serve for one-year terms and an election will be held annually to select officers.

(b) The bureau shall require the necessary and appropriate bond for persons authorized or responsible for the funds of the bureau. Any action taken by the bureau shall be official and may take place at regular, special, or adjourned meetings.

(c) The officers of the bureau may be reimbursed for actual 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.

(d) The officers of the bureau may employ any personnel and take any other acts they deem necessary to carry out in the mission of the bureau. The officers of the bureau shall set the level of compensation to be paid to the bureau's employees.

(e) The bureau shall at least annually develop a plan to attract visitors to and promote tourism in Hancock County.

Section 4. (1) The bureau shall have the authority to take any action necessary to effectuate the purposes and intent of this act.

(2) The bureau shall have the authority to (a) apply for and accept grants and loans on behalf of the board of supervisors, the governing authorities of the City of Bay St. Louis and the governing authorities of the City of Waveland, as appropriate, from the State of Mississippi or the United States of America or any agency thereof; and (b) contract with any agency of the State of Mississippi or the United States of America for the development and promotion of tourism in Hancock County.

Section 5. (1) The Board of Supervisors of Hancock County, Mississippi, may, in their discretion, enter into contracts with not-for-profit organizations to provide services for advertising, marketing, and promotion of tourism and conventions and other related activities normally carried out by the bureau.

(2) The authority granted to the board of supervisors in this section shall not dissolve the bureau or rescind the authority granted to the bureau.

Section 6. This act shall stand repealed on July 1, 2014.

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

PASSED BY THE HOUSE OF REPRESENTATIVES
February 8, 2012

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
February 24, 2012

PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR

2:05 pm

GOVERNOR