

House Bill 1548

AN ACT TO AMEND CHAPTER 1001, LOCAL AND PRIVATE LAWS OF 1996, AS AMENDED BY CHAPTER 967, LOCAL AND PRIVATE LAWS OF 1998, TO AUTHORIZE THE DESOTO COUNTY CONVENTION AND VISITORS BUREAU TO LEASE OR SELL THE NAMING RIGHTS TO THE CIVIC CENTER IN DESOTO COUNTY, MISSISSIPPI; AND FOR RELATED PURPOSES.

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

SECTION 1. Chapter 1001, Local and Private Laws of 1996, as amended by Chapter 967, Local and Private Laws of 1998, is amended as follows:

Section 1. The DeSoto County Convention and Visitors Bureau consisting of seven (7) members shall be appointed, qualify and take office within thirty (30) days after the effective date of this act. The initial appointments to the bureau shall be for the following terms: Five (5) members of the bureau shall be appointed by the DeSoto County Board of Supervisors, with one (1) member appointed by the District 1 supervisor for a term of two (2) years, one (1) member appointed by the District 2 supervisor for a term of three (3) years, one (1) member appointed by the District 3 supervisor for a term of three (3) years, one (1) member appointed by the District 4 supervisor for a term of four (4) years, and one (1) member appointed by the District 5 supervisor for a term of four (4) years; in addition, the DeSoto County Board of Supervisors shall appoint two (2) additional members who are also members of the DeSoto County Economic Development Council, with one (1) member appointed by the board of supervisors for a term of two (2) years and one (1) member appointed for a term of four (4) years. All succeeding appointments shall be for a term of four (4) years from the date of expiration of the initial appointment, and all members of such bureau shall hold office for a term of four (4) years from and after the date of the commencement of their terms of office for which their appointment was made and until their successor or successors shall be appointed and qualify.

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

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

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

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

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

Section 3. When the members of the DeSoto County Convention and Visitors Bureau shall have been appointed and qualified as set forth herein, they shall meet at quarters provided for them by DeSoto County after giving not less than ten (10) days' notice of the time and place of such meeting by registered mail, postage prepaid, directed to each appointed member of such bureau at his regular address given to the Secretary of State at the time of his qualification and posting bond. At such meeting a quorum shall be four (4) members, and a majority of those members attending shall elect a president and secretary, both of whom shall be members of the bureau, and shall adopt such rules and regulations as may govern the time and place for holding subsequent meetings, regular and special, and other rules and regulations not inconsistent with the provisions of this act.

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

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

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

(3) In the leasing or selling of naming rights to the civic center, the bureau is authorized to enter into contracts for the use of a commercial, corporate, business or private enterprise name on the building, literature, letterhead or other item, as contracted for, of the civic center, provided that the use of the civic center is limited to providing a place for conventions, entertainment, athletic events and other civic events. Such a contract shall be for a term that complies with law. In the discretion of the bureau, the term of the contract may extend beyond the terms of office of the members of the bureau. The contract shall provide compensation to the bureau that, in its determination, is fair and adequate consideration in exchange for the benefits, name recognition, advertising, potential returns and publicity to the private enterprise. Any such contract entered into before the effective date of this act is hereby ratified and affirmed. The bureau may negotiate and enter into such a contract for naming rights, and all incidental rights associated therewith, in the same method as is authorized by law for procuring a contract for professional services. The provisions of this section do not authorize contracts for naming rights for any building other than the civic center, regardless of whether it is used for public meetings on occasion.

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

Such tax shall be an amount set by the board of supervisors but shall in no event exceed an amount equal to two percent (2%) of the gross proceeds of sales or gross income of

restaurants and hotels and motels (including but not limited to sales of beer and alcoholic beverages).

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

(2) Before the taxes authorized by this section shall be imposed, the Board of Supervisors of DeSoto County shall enter upon its minutes a request for the levy of such tax from the DeSoto County Convention and Visitors Bureau and shall adopt a resolution declaring the intention to levy the tax, setting forth the amount of such tax and establishing that a referendum shall be held on the question of levying such tax during the next general election. Notice of such intention shall be published once a week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the county, with the first publication of such notice to be made not less than twenty-one (21) days prior to the date fixed in the resolution and the last publication to be made not more than seven (7) days prior to such date. At the election, all qualified electors of the county may vote, and the ballots used in such election shall have printed thereon a brief statement of the amount and purposes of the proposed tax levy and the words "FOR THE CIVIC CENTER AND TOURISM TAX," and "AGAINST THE CIVIC CENTER AND TOURISM TAX," and the voters shall vote by placing a cross (X) or check (✓) opposite their choice on the proposition. When the results of any such election shall have been canvassed by the election commission of the county and certified, the county may levy the tax if a majority of the qualified electors who vote in the election vote in favor of the tax.

The proceeds of such taxes shall be placed into a separate fund apart from the county general fund and any other funds of the county, and shall be expended by the DeSoto County Convention and Visitors Bureau for the purposes of paying any start-up costs and operation costs of the DeSoto County Convention and Visitors Bureau and any indebtedness or lease payments or other obligations the county may incur for acquisition, construction and maintenance of a civic center for the purposes of promoting convention business and tourism.

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

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

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

(6) The proceeds of the tax shall be used to retire the indebtedness incurred for the purposes authorized in this section and, to the extent not needed for debt service as

payments become due, the proceeds of the tax may be used to fund start-up costs and operation costs of the DeSoto County Convention and Visitors Bureau.

(7) The tax levy authorized by this act shall be repealed two (2) years after the original indebtedness, including interest, incurred pursuant to this section is retired.

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

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

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

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

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

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

Passed State Senate
March 27, 2001

Passed House of Representatives
March 26, 2001

APPROVED BY THE GOVERNOR

GOVERNOR