

By: Representatives Gibbs (72nd), Bell  
(65th), Clarke, Dortch, Holloway, Sykes,  
Wooten

To: Local and Private  
Legislation

HOUSE BILL NO. 1637  
(As Sent to Governor)

1 AN ACT TO AMEND CHAPTER 909, LOCAL AND PRIVATE LAWS OF 1999,  
2 AS LAST AMENDED BY CHAPTER 937, LOCAL AND PRIVATE LAWS OF 2015, TO  
3 REVISE THE MEMBERSHIP OF THE JACKSON CONVENTION AND VISITORS  
4 BUREAU; TO REQUIRE THE JOINT LEGISLATIVE COMMITTEE ON PERFORMANCE  
5 EVALUATION AND EXPENDITURE REVIEW TO CONDUCT AN EVALUATION OF THE  
6 BUREAU; TO EXTEND UNTIL JULY 1, 2019, THE REPEAL DATE ON THE  
7 PROVISIONS OF LAW THAT CREATE THE JACKSON CONVENTION AND VISITORS  
8 BUREAU AND IMPOSE A TAX ON THE GROSS PROCEEDS OF SALES OF  
9 RESTAURANTS, HOTELS AND MOTELS FOR THE PURPOSE OF PROVIDING FUNDS  
10 FOR THE BUREAU; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** Chapter 909, Local and Private Laws of 1999, as  
13 amended by Chapter 941, Local and Private Laws of 2004, as amended  
14 by Chapter 958, Local and Private Laws of 2008, as amended by  
15 Chapter 954, Local and Private Laws of 2011, as amended by Chapter  
16 937, Local and Private Laws of 2015, is amended as follows:

17 Section 1. As used in this act, the following terms shall  
18 have the meanings ascribed to them in this section unless  
19 otherwise clearly indicated by the context in which they are used:

20 (a) "Bureau" means the Jackson Convention and Visitors  
21 Bureau.



22           (b) "Council" means the City Council of the City of  
23 Jackson, Mississippi.

24           (c) "Hotel" or "motel" means and includes a place of  
25 lodging that at any one time will accommodate transient guests on  
26 a daily or weekly basis and that is known to the trade as such,  
27 and which is located within the city limits of Jackson,  
28 Mississippi. Such terms shall not include a place of lodging with  
29 ten (10) or less rental units.

30           (d) "Mayor" means the Mayor of the City of Jackson,  
31 Mississippi.

32           (e) "Restaurant" means and includes all places where  
33 prepared food is sold and whose annual gross proceeds of sales or  
34 gross income for the preceding calendar year equals or exceeds One  
35 Hundred Thousand Dollars (\$100,000.00), and which are located  
36 within the city limits of Jackson, Mississippi. The term  
37 "restaurant" shall not include any nonprofit organization that is  
38 exempt from federal income taxation under Section 501(c)(3) of the  
39 Internal Revenue Code. For the purpose of calculating gross  
40 proceeds of sales or gross income, the sales or income of all  
41 establishments owned, operated or controlled by the same person,  
42 persons or corporation shall be aggregated.

43           Section 2. There is hereby created the Jackson Convention  
44 and Visitors Bureau to be constituted and appointed as provided in  
45 Section 3 of this act.



46 Section 3. (1) The Jackson Convention and Visitors Bureau  
47 shall consist of nine (9) members, who shall be appointed, qualify  
48 and take office within \* \* \* ninety (90) days of the enactment of  
49 this act, and the appointments to the bureau and the initial terms  
50 of the appointments shall be as follows:

51 (a) Two (2) hotel/motel members representing hotel or  
52 motel properties located within the city limits of Jackson,  
53 Mississippi, appointed by the mayor with confirmation by the  
54 council for terms of two (2) and four (4) years, respectively.  
55 These members and their successors shall be appointed by the mayor  
56 with confirmation by the council after being selected from a panel  
57 of two (2) names for each membership position submitted by the  
58 Jackson Chapter of the Mississippi Hotel and Lodging Association.

59 (b) Two (2) restaurant members appointed by the mayor  
60 with confirmation by the council for terms of two (2) and four (4)  
61 years, respectively. These members and their successors shall be  
62 appointed by the mayor with confirmation by the council after  
63 being selected from a panel of two (2) names for each membership  
64 position submitted by the Jackson Chapter of the Mississippi  
65 Hospitality and Restaurant Association.

66 (c) One (1) member representing the business community  
67 in the City of Jackson appointed by the mayor with confirmation by  
68 the council for a term of two (2) years. This member and his or  
69 her successors shall be appointed by the mayor with confirmation  
70 by the council after being selected from a panel of two (2) names



71 submitted by the Jackson Chamber of Commerce. The names submitted  
72 by the Jackson Chamber of Commerce shall be those of persons who  
73 represent businesses located within the city limits of Jackson,  
74 Mississippi.

75 (d) One (1) member representing the arts community in  
76 the City of Jackson appointed by the mayor with confirmation by  
77 the council for a term of two (2) years.

78 (e) One (1) member representing the \* \* \* Capital City  
79 Convention Center Commission appointed by the mayor with  
80 confirmation by the council for a term of four (4) years. This  
81 member and his or her successors shall be the Administrator of the  
82 Capital City Convention Center Commission or a member of the  
83 Capital City Convention Center Commission.

84 (f) One (1) member representing the attractions  
85 industry in the City of Jackson appointed by the mayor with  
86 confirmation by the council for a term of two (2) years. This  
87 member and his or her successors shall be residents of the City of  
88 Jackson appointed by the mayor with confirmation by the council  
89 after being selected from a panel of two (2) names submitted by  
90 the Metro Jackson Attractions Association.

91 (g) One (1) at-large member appointed by the mayor with  
92 confirmation by the council for a term of four (4) years.

93 (2) (a) All succeeding appointments shall be made for a  
94 term of four (4) years from the date of expiration of the initial  
95 appointment. Any vacancy which may occur shall be filled by the



96 mayor within ninety (90) days after such vacancy occurs in the  
97 same manner as the original appointment and shall be made for the  
98 unexpired term. Each member of the bureau shall serve until his  
99 or her successor is appointed and qualified.

100 (b) No member of the bureau shall be an employee of the  
101 City of Jackson or Hinds County. No member of the bureau shall be  
102 an elected official.

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

105 (a) Conviction of a felony; or

106 (b) Failure to attend three (3) consecutive meetings  
107 without just cause; or

108 (c) Illegal use of a bureau motor vehicle as provided  
109 in Section 12 of this act.

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

113 Section 4. Before entering upon the duties of the office,  
114 each appointed member of the bureau shall enter into and give bond  
115 to be approved by the Secretary of State of Mississippi in the sum  
116 of Twenty-five Thousand Dollars (\$25,000.00), conditioned upon the  
117 faithful performance of his or her duties. Such bond shall be  
118 payable to the State of Mississippi and, in the event of a breach  
119 thereof, suit may be brought by the State of Mississippi for the  
120 benefit of the bureau.



121           Section 5. When the members of the bureau shall have been  
122 appointed and qualified as set forth herein, they shall establish  
123 quarters and conduct a meeting after giving not less than ten (10)  
124 days' notice of the time and place of such meeting by registered  
125 mail, postage prepaid, directed to each appointed member of the  
126 bureau at his or her regular address given to the Secretary of  
127 State at the time of his or her qualification and posting bond.  
128 At such meeting a quorum shall consist of a majority of the  
129 members of the bureau and a majority of those members attending  
130 shall elect a president and secretary, both of whom shall be  
131 members of the bureau, and adopt such rules and regulations as may  
132 govern the time and place for holding subsequent meetings, regular  
133 and special, and other rules and regulations not inconsistent with  
134 the provisions of this act.

135           The bureau is further authorized to contract for the  
136 employment of personnel, supplies, furnishings and other  
137 facilities necessary to administer the affairs and duties of the  
138 bureau and to pay for same out of the revenue provided by this  
139 act.

140           Section 6. The bureau shall have jurisdiction and authority  
141 over all matters relating to the establishment, promotion and  
142 development of tourism and conventions and related matters within  
143 the City of Jackson, Mississippi.

144           The bureau is authorized to contract for the furnishing,  
145 equipping and operation of any facilities necessary or useful in



146 the promotion of tourism and conventions, to receive and expend,  
147 subject to the provisions of this act, revenues from any source.

148 Section 7. (1) For the purpose of providing funds for the  
149 promotion of tourism and conventions, there is hereby levied,  
150 assessed and shall be collected from every person engaging in or  
151 doing business in the City of Jackson, Mississippi, as specified  
152 herein, a tax which may be cited as a "tourist and convention  
153 tax," which shall be in addition to all other taxes now imposed,  
154 as hereinafter provided.

155 (2) Such tax shall be one percent (1%) of the gross proceeds  
156 of sales of restaurants, hotels and motels, including, but not  
157 limited to, sales of beer and alcoholic beverages sold to be  
158 consumed on the premises.

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

164 (4) Such tax shall be collected by and paid to the  
165 Department of Revenue on a form prescribed by the Department of  
166 Revenue, in the same manner that state sales taxes are computed,  
167 collected and paid; and the full enforcement provisions and all  
168 other provisions of Chapter 65, Title 27, Mississippi Code of  
169 1972, shall apply as necessary to the implementation and  
170 administration of this act.



171 (5) The proceeds of such tax, less three percent (3%)  
172 thereof which shall be retained by the Department of Revenue to  
173 defray the cost of collection, shall be paid to the city on or  
174 before the fifteenth day of the month following the month in which  
175 collected by the Department of Revenue. The city, in turn, shall  
176 remit the funds to the bureau not later than ten (10) days after  
177 receiving the funds from the Department of Revenue.

178 (6) The proceeds of the tax shall not be considered by the  
179 city as general fund revenues and shall be dedicated solely for  
180 the purpose of carrying out programs and activities which are  
181 designated by the Jackson Convention and Visitors Bureau and which  
182 are designed to attract conventions and tourists into Jackson,  
183 Mississippi.

184 (7) As a condition of the receipt of any funds provided by  
185 the bureau for the support of any event, the person or  
186 organization receiving such funds shall provide the bureau with a  
187 written accounting of all expenditures of such funds. Such  
188 accounting shall be made available to the public under the  
189 provisions of the Mississippi Public Records Act of 1983.

190 Section 8. (1) Before the taxes authorized by this act  
191 shall be imposed, the governing authorities of the City of Jackson  
192 shall adopt a resolution declaring their intention to levy the  
193 tax, setting forth the amount of such tax and establishing the  
194 date on which this tax initially shall be levied and collected.





195 This date shall be not less than the first day of the second month  
196 from the date of adoption of the resolution.

197 The resolution shall be published in a local newspaper at  
198 least twice during the period from the adoption of the resolution  
199 to the effective date of the taxation prescribed in this act, with  
200 the last publication being made no later than ten (10) days prior  
201 to the effective date of such taxation. A certified copy of the  
202 resolution shall be furnished to the Department of Revenue at  
203 least thirty (30) days prior to the date on which the tax shall be  
204 initially levied and collected.

205 (2) If the tax levied under this chapter was imposed without  
206 a vote of the electorate, the governing authorities of the City of  
207 Jackson, Mississippi, shall, within sixty (60) days after the  
208 effective date of Senate Bill No. 2910, 2015 Regular Session, by  
209 resolution spread upon their minutes, declare the intention of the  
210 governing authorities to continue imposing the tax and describe  
211 the tax levy including the tax rate, annual revenue collections  
212 and the purposes for which the proceeds are used. The resolution  
213 shall be published once each week for at least three (3)  
214 consecutive weeks in a newspaper having a general circulation in  
215 the city. The first publication of the notice shall be made  
216 within fourteen (14) days after the governing authorities adopt  
217 the resolution declaring their intention to continue the tax. If,  
218 on or before the date specified in the resolution for filing a  
219 written protest, which date shall be not less than forty-five (45)



220 days and not more than sixty (60) days after the governing  
221 authorities adopt the resolution, twenty percent (20%) or one  
222 thousand five hundred (1,500), whichever is less, of the qualified  
223 electors of the city file a written petition against the levy of  
224 the tax, an election shall be called and held with the election to  
225 be conducted at the next special election day as such is defined  
226 by Section 23-15-833, Mississippi Code of 1972, occurring more  
227 than sixty (60) days after the date specified in the resolution  
228 for filing a written protest. The tax shall not be continued  
229 unless authorized by a majority of the qualified electors of the  
230 city, voting at the election. If the majority of qualified  
231 electors voting in the election vote against the imposition of the  
232 tax, the tax shall cease to be imposed on the first day of the  
233 month following certification of the election results by the  
234 election commissioners of the city to the governing authorities.  
235 The governing authorities shall notify the Department of Revenue  
236 of the date of the discontinuance of the tax and shall publish  
237 sufficient notice thereof in a newspaper published or having a  
238 general circulation in the city. If no protest is filed, then the  
239 governing authorities shall state that fact in their minutes and  
240 may continue the levy and assessment of the tax.

241 This subsection shall not apply if the revenue from the tax  
242 authorized by this chapter has been contractually pledged for the  
243 payment of debt incurred prior to the effective date of Senate  
244 Bill No. 2910, 2015 Regular Session, until such time as the debt



245 is satisfied. Once the debt has been satisfied, the governing  
246 authorities shall, within sixty (60) days, adopt a resolution  
247 declaring the intention of the governing authorities to continue  
248 the tax which shall initiate the procedure described in subsection  
249 (1) of this section.

250 Section 9. Before the expenditure of funds herein  
251 prescribed, a budget reflecting the anticipated receipts and  
252 expenditures for such purposes as promotion, advertising and  
253 operation, shall be approved by the bureau. The first budget of  
254 receipts and expenditures shall cover the period beginning with  
255 the effective date of the tax and ending with the end of the  
256 city's fiscal year, and thereafter the budget shall be on the same  
257 fiscal basis as the budget of the City of Jackson.

258 Section 10. Accounting for receipts and expenditures of the  
259 funds herein described shall be the responsibility of the bureau  
260 and shall be made separately from the accounting of receipts and  
261 expenditures of the general fund and any other funds of the  
262 municipality to which it is originally paid. The records  
263 reflecting the receipts and expenditures of the funds prescribed  
264 herein shall be audited annually by an independent certified  
265 public accountant, and such accountant shall make a written report  
266 of his or her audit to the City Clerk of Jackson and to the  
267 bureau. The complete audit shall be made available by the bureau  
268 to any person who requests a copy, under the provisions of  
269 Sections 25-61-1 through 25-61-17, Mississippi Code of 1972, also



270 known as the "Mississippi Public Records Act of 1983." The audit  
271 shall be made and completed as soon as practicable after the close  
272 of the fiscal year, and the expenses of such audit may be paid  
273 from the funds derived pursuant to Section 7 of this act. The  
274 State Auditor of Public Accounts shall have the authority to  
275 conduct audits of the bureau.

276 Section 11. The bureau shall not contract with any person  
277 who is related to an employee of the bureau within the third  
278 degree or who is the spouse of an employee of the bureau, nor  
279 shall the bureau contract with a business entity of which an  
280 employee of the bureau is an officer, director, owner, partner or  
281 employee, or is a holder of more than ten percent (10%) of the  
282 fair market value, or from which an employee of the bureau or his  
283 or her relative within the third degree derives more than One  
284 Thousand Dollars (\$1,000.00) in annual income, or over which an  
285 employee of the bureau or his or her relative within the third  
286 degree exercises control.

287 Section 12. No motor vehicle owned or leased by the bureau  
288 shall be operated by any member or employee of the bureau except  
289 in the performance of his or her official duties directly related  
290 to the business of the bureau. Any violation of this prohibition  
291 may be punished by removal from office or employment.

292 Section 13. The bureau shall be subject to Sections 25-61-1  
293 through 25-61-17, Mississippi Code of 1972, also known as the  
294 "Mississippi Public Records Act of 1983."



295           Section 14. (1) (a) The Joint Legislative Committee on  
296 Performance Evaluation and Expenditure Review (PEER Committee)  
297 shall conduct a review of the bureau, which shall include, but not  
298 be limited to, accounting practices, office operations,  
299 administration, staffing, resource utilization and other best  
300 practices of facility management. The review shall be provided to  
301 the Lieutenant Governor, Speaker of the House, the Chairman of the  
302 Senate Local and Private Committee, the Chairman of the House of  
303 Representatives Local and Private Committee, each member of the  
304 Senate and House of Representatives who represents a portion of  
305 the City of Jackson, the mayor and members of the council by not  
306 later than December 15, 2018. The report shall also be posted on  
307 the PEER Committee website.

308                   (b) The PEER Committee may contract with a private  
309 contractor or contractors to conduct the review, or any part or  
310 parts thereof required by this section.

311           (2) (a) In the event that the PEER Committee determines  
312 that contractors should be used, it shall seek competitive  
313 proposals for services and select the lowest and best proposal or  
314 proposals.

315                   (b) The bureau shall be legally and unconditionally  
316 obligated to pay the expenses of any work performed by any such  
317 contractor or contractors utilized by the PEER Committee as  
318 provided in paragraph (c) of this subsection to perform the work  
319 described in subsection (1) of this section.



320           (c) Upon completion of the review and after the  
321 Executive Director of the PEER Committee has accepted the work  
322 product of the contractor or contractors, the contractor or  
323 contractors utilized shall submit to the bureau an invoice or  
324 invoices for the costs of services rendered in an amount not to  
325 exceed One Hundred Thousand Dollars (\$100,000.00), in the  
326 aggregate. In the event that the contractor or contractors are  
327 not paid within forty-five (45) days of submitting the invoice or  
328 invoices, the contractor or contractors shall notify the PEER  
329 Committee of the failure to make payment. In such case, the  
330 Executive Director of the PEER Committee shall give notice to the  
331 Commissioner of Revenue. Upon receipt of the notice, the  
332 Commissioner of Revenue shall immediately impound the revenue from  
333 the tax levied by authority of this act until such time as  
334 sufficient funds are accumulated to pay the contractor or  
335 contractors. At that time, the Department of Revenue shall pay  
336 the invoice or invoices from the impounded funds.

337           (d) The review required by this section shall be  
338 prepared for the purpose of benefiting the City of Jackson in the  
339 administration of its visitors' and convention programs, and for  
340 the purpose of assisting the Legislature in determining the need  
341 for continued authorization of the taxes levied by this act.

342           Section \* \* \* 15. This act shall stand repealed from and  
343 after July 1, \* \* \* 2019.



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

