

**CITY OF BILOXI
AGENDA ITEM
FACT SHEET**

Item No.: **4D**

Council Meeting Date: **December 16, 2025**

ITEM TITLE: RESOLUTION

INTRODUCED BY: Mayor Andrew "FoFo" Gilich

CONTACT PERSON: Rick Weaver, CAO
Peter Abide, City Attorney

SUMMARY EXPLANATION:

Resolution requesting the Mississippi Legislature to adopt Legislation to authorize the Governing Authorities of the City of Biloxi, Mississippi, to levy a \$3.00 city occupancy tax upon the nightly room rentals of hotels and motels for the purpose of providing funds to support tourism, special events, and parks and recreation in the City; to provide for an election on whether such tax may be levied; and for related purposes.

Resolution ☒ Ordinance _____ Public Hearing _____ Routine Agenda _____

Exhibits for Review

Contract _____ Minutes _____ Plans/Maps _____ Deed _____ Lease _____

Other (Specify): Exhibit "A"

Submittal Authorization: Council President _____ Mayor ☒

STAFF RECOMMENDATION: Staff recommends approval.

COUNCIL ACTION: Motion By: _____ Second By: _____

Vote:	Councilmember	Yes	No	AFR	ABST	Councilmember	Yes	No	AFR	ABST
	Gray	_____	_____	_____	_____	Tisdale	_____	_____	_____	_____
	Marshall	_____	_____	_____	_____	Glavan	_____	_____	_____	_____
	Nail	_____	_____	_____	_____	Shoemaker	_____	_____	_____	_____
	Creel	_____	_____	_____	_____					

ACTION TAKEN:

slt/121625aleg

Resolution No. _____

RESOLUTION REQUESTING THE MISSISSIPPI LEGISLATURE TO ADOPT
LEGISLATION TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF
BILOXI, MISSISSIPPI, TO LEVY A \$3.00 CITY OCCUPANCY TAX UPON THE NIGHTLY
ROOM RENTALS OF HOTELS AND MOTELS FOR THE PURPOSE OF PROVIDING
FUNDS FOR TO SUPPORT TOURISM, SPECIAL EVENTS, AND PARKS AND
RECREATION IN THE CITY; TO PROVIDE FOR AN ELECTION ON WHETHER SUCH
TAX MAY BE LEVIED; AND FOR RELATED PURPOSES

WHEREAS, the governing authorities of the City of Biloxi, Mississippi in order to generate additional revenue to be dedicated to tourism, special events, and parks and recreation, do desire to levy a tax upon certain transient tourists, in order to improve and enhance tourism and parks and recreation, as well as provide funding for the numerous special events occurring in the city; and

WHEREAS, such legislation would be in the form and content as shown in Exhibit "A"; and

WHEREAS, the City does not receive any direct revenue from the existing Harrison County Tourism tax of 5%; and

WHEREAS, this \$3.00 city occupancy tax would be independent of any other existing tax levy on hotel and motel collections in the City of Biloxi.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BILOXI, MISSISSIPPI, AS FOLLOWS:

Section 1: The findings, conclusions and statements of fact contained in the preamble are hereby adopted, ratified and incorporated herein.

Section 2: The City of Biloxi hereby respectfully requests the Legislature of the State of Mississippi to adopt a local and private act in the form attached hereto as Exhibit "A" and made a part hereof.

Section 3: The Governing Authorities are hereby directed to send by email and U.S. mail certified copies of this Resolution and its Exhibit to all Representatives and Senators representing the City of Biloxi in the Mississippi Legislature, and to the Speaker of the House, the Lieutenant Governor and the Governor of Mississippi.

Section 4: This Resolution will take effect and be in force from and after adoption.

MISSISSIPPI LEGISLATURE

2026 Regular Session

To: Local and Private

By:

AN ACT TO AUTHORIZE THE CITY OF BILOXI, MISSISSIPPI, TO LEVY A \$3.00 CITY OCCUPANCY TAX UPON THE NIGHTLY ROOM RENTALS OF HOTELS AND MOTELS FOR THE PURPOSE OF PROVIDING FUNDS TO SUPPORT TOURISM, SPECIAL EVENTS, PARKS and RECREATION IN THE CITY; TO PROVIDE FOR AN ELECTION ON WHETHER THE TAX MAY BE LEVIED AND FOR RELATED PURPOSES.

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

SECTION 1. Chapter ___, Local and Private Laws of 2026, is enacted as follows:

Section 1. As used in this act, the following terms shall have the following meanings unless a different meaning is clearly indicated by the context in which they are used:

(a) "City" means the City of Biloxi, Mississippi.

(b) "Governing authorities" means the Mayor and Councilmembers of the City of Biloxi, Mississippi.

(c) "Hotel" or "motel" means any establishment engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes to transient guests. The term "hotel" or "motel" also includes short term rentals such as, but not limited to bed and breakfast lodgings, VRBO, or AirBnB accommodations. The term "hotel" or "motel" does not include any hospital, convalescent or nursing home 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 or personal care homes.

Section 2. (1) For the purposes of providing funds to promote or defray the costs of tourism, (including special events), parks and recreation in the city, and to repay any debt incurred in connection therewith, the governing authorities are authorized, in their discretion, to levy and collect from the following persons a city occupancy tax, which shall be in addition to all of the taxes and assessments imposed. The tax shall be imposed on the following persons:

(a) A tax upon every person, firm or corporation operating a motel or hotel or short-term rental in the City of Biloxi, at a rate of \$3.00 per night on room rentals for each such hotel, motel, or short-term rental, excluding charges for separate room rentals for day

meetings where such room does not serve as overnight sleeping accommodations.

(2) Persons, firms or corporations liable for the tax imposed under subsection (1) of this section shall add the amount of the levy to the sales price of the rooms and products set out in subsection (1)(a) of this section and shall collect, insofar as is practicable, the amount of the tax due by them from the person receiving the services or product at the time of payment therefor.

(3) The tax shall be collected by and paid to the Department of Revenue on a form prescribed by the Department of Revenue in the manner that state sales taxes are computed, collected and paid; and 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) Except for any amount retained by the Department of Revenue to defray the cost of collection under Section 27-3-58, Mississippi Code of 1972, the proceeds of the tax shall be paid to the governing authorities on or before the fifteenth day of the month following the month in which collected.

(5) The proceeds of the tax shall not be considered by the City of Biloxi as general fund revenues but shall be dedicated to and expended solely for the purposes specified in this section.

Section 3. Before any tax authorized under this act may be imposed, the governing authorities shall adopt a resolution declaring their intention to levy the tax, setting forth the amount of the tax to be imposed, the date upon which the tax shall become effective and calling for an election to be held on the question, and the date of the election shall be fixed in the resolution. Notice of such intention and the election shall be published once each week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the City of Biloxi, with the first publication of the notice to be made not less than twenty-one (21) days before the date fixed in the resolution for the election and the last publication to be made not more than seven (7) days before the election. At the election, all qualified electors of the City of Biloxi may vote, and the ballots used in the election shall have printed thereon a brief statement of the amount and purposes of the proposed tax levy and the words "FOR THE TAX" and, on a separate line, "AGAINST THE TAX" and the voters shall vote by placing a cross (X) or check (✓) opposite their choice on the proposition. When the results of the election shall have been canvassed and certified, the city may levy the tax if sixty percent (60%) of the qualified electors who vote in the election vote in favor of the tax. At least thirty (30) days before the effective date of the tax provided in this section, the governing authorities

shall furnish to the Department of Revenue a certified copy of the resolution evidencing the tax.

Section 4. Accounting for receipts and expenditures of the revenue from the tax shall be made separately from the accounting of receipts and expenditures of the general fund and any other funds of the city. The records reflecting the receipts and expenditures of these funds prescribed in this act shall be audited annually by an independent certified accountant, and the accountant shall make a written report of his or her audit to the governing authorities. The audit shall be made and completed as soon as practicable after the close of the fiscal year, and expenses of the audit shall be paid from the funds derived pursuant to this act.

Section 5. If the tax described herein is authorized and imposed, the governing authorities may by resolution authorize the incurrence of debt, including bonds, notes or other evidences of indebtedness, for the purposes specified in Section 2(1) and for the payment of all expenses in connection with the authorization, sale and issuance of such debt, provided that debt may not be issued under this act unless the governing authorities find that such debt, together with all other debt issued hereunder, is capable of being repaid by the proceeds of the tax levied hereunder. The governing authorities, in their discretion, may pledge the revenues derived from the tax levy authorized by this act to repay any such debt of the City. Debt authorized to be issued under this act shall not be included in any limitation on indebtedness of the City unless such debt is secured by the full faith and credit of the City.

Section 6. Subject to the provisions of this act and provided that there is no indebtedness or obligations outstanding pursuant to the provisions of this act, the tax levied under this act may be discontinued by an action of the governing authority adopting a resolution to that effect. The discontinuance of the tax shall be effective beginning on the first day of the month designated in the resolution and the tax levy shall not apply to sales made on and after that date. A certified copy of the resolution discontinuing the tax shall be delivered to the Department of Revenue at least seven (7) days before the date set in the resolution for the discontinuance of the tax.

Section 7. The powers and authorities conferred by this act shall be regarded as supplemental and additional to powers conferred by any other laws of the state relating to the powers of municipalities.

Section 8. This act shall be repealed from and after July 1, 2030.

SECTION 9. This act shall take effect and be in force from and after its passage.