



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

November 12, 2025

William H. Hussey, Esq.
Attorney, DeSoto County Convention and Visitors Bureau
Post Office Box 3977
Jackson, Mississippi 39207-3977

Re: Proceeds from DeSoto County's Convention Tourist Promotion Tax

Dear Mr. Hussey:

The Office of the Attorney General has received your request for an official opinion.

Questions Presented

1. May proceeds collected by the DeSoto County Convention and Visitors Bureau (also referenced as the "Bureau") from DeSoto County's convention tourist promotion tax be used for start-up costs and operation costs for DeSoto County facilities and properties, other than the DeSoto County Civic Center, when said other properties are also intended to draw tourists and convention business to DeSoto County?
2. May revenues and funds of the Bureau, other than direct proceeds from the convention tourist promotion tax, be used for the purchase, lease or sale of real property, or to own, furnish, equip and/or operate other DeSoto County properties and attractions intended to draw tourists/conventions and, specifically, properties/attractions other than the DeSoto County Civic Center?

Brief Response

1. No. As provided by Section 5(2) of Chapter 1001, Local and Private Laws of 1996, as amended April 23, 2008, proceeds collected by the Bureau from DeSoto County's convention tourist promotion tax may be used for start-up costs and operation costs for the Bureau and for indebtedness, lease payments or "other obligations the county may incur for acquisition, construction and maintenance of a civic center." The tax may not be used for start-up costs and operation costs for other DeSoto County facilities and properties intended to draw tourists and convention business to DeSoto County.

2. Yes. Other than the direct proceeds from the convention tourist promotion tax, pursuant to Section 4(2), “[t]he [B]ureau is authorized to . . . 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*; . . . receive and expend, subject to the provisions of this act, revenues from any source.” (emphasis added).

Applicable Law and Discussion

Section 4(2) of Chapter 1001, Local and Private Laws of 1996, provides the Bureau with general authorization to “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*; . . . receive and expend, subject to the provisions of this act, revenues from any source.” (emphasis added). However, Section 5(2) limits such authorization in regard to proceeds from DeSoto County’s convention tourist promotion 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.*

(emphasis added).¹ Section 5(6) goes on to provide:

The proceeds of the tax shall be used to retire the indebtedness incurred for the purposes authorized in this section and, to the extent 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.

It is the opinion of this office that proceeds collected by the Bureau from DeSoto County’s convention tourist promotion tax may be used for start-up costs and operation costs for the Bureau and any obligations incurred of the civic center but not for start-up costs and operation costs for all DeSoto County facilities and properties intended to draw tourists and convention business to DeSoto County. If this were not the case, the language “*and any indebtedness or lease payments or other obligations the county may incur for acquisition, construction and maintenance of a civic center,*” provided in Section 5(2) would be superfluous. *See Moore v. State*, 287 So. 3d 905, 918 (Miss. 2019) (“The entire statute must be construed together, and effect given to every part, if it can be done without manifestly violating the intent of the legislature. A construction which will render any part of a statute inoperative, superfluous, or meaningless is to be avoided.”) (citations and internal quotations omitted). This said, in response to your second question, Section 4(2)

¹ Similarly, Section 5(1), regarding the intent behind the creation of the convention tourist promotion tax, provides, “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 . . . a tax which may be cited as a ‘convention tourist promotion tax.’”

William H. Hussey, Esq.

November 12, 2025

Page 3

otherwise authorizes the Bureau to “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*; . . . receive and expend, subject to the provisions of this act, revenues from any source.” (emphasis added).

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: /s/ *Maggie Kate Bobo*

Maggie Kate Bobo
Special Assistant Attorney General

OFFICIAL OPINION