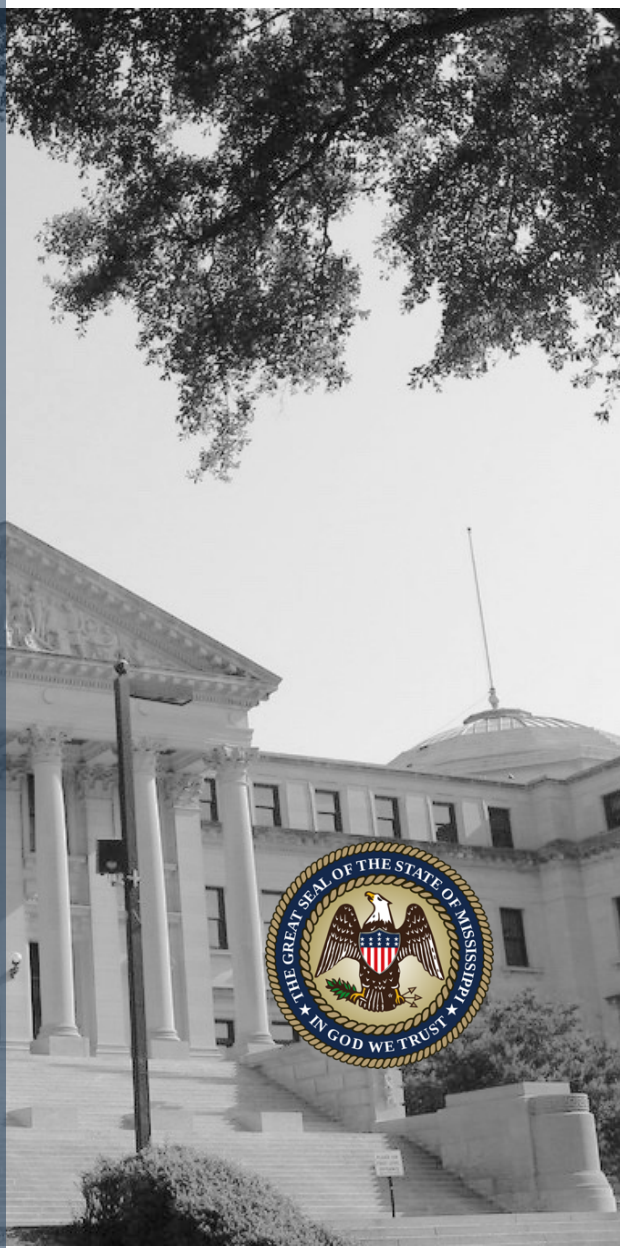
PEER MISSISSIPPI

Joint Legislative Committee on Performance Evaluation and Expenditure Review

FY 2026 Annual Report: A Review of the Mississippi Development Authority Tourism Advertising Fund

A Report to the Mississippi Legislature
Report #737
November 9, 2026



PEER Committee

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About PEER:

The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER) by statute in 1973. A joint committee, the PEER Committee is composed of seven members of the House of Representatives appointed by the Speaker of the House and seven members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms, with one Senator and one Representative appointed from each of the U.S. Congressional Districts and three at-large members appointed from each house. Committee officers are elected by the membership, with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of four Representatives and four Senators voting in the affirmative.

The *Mississippi Constitution of 1890* gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues that may require legislative action. PEER has statutory access to all state and local records and has subpoena power to compel testimony or the production of documents.

PEER provides a variety of services to the Legislature, including program evaluations, economy and efficiency reviews, financial audits, limited scope evaluations, fiscal notes, and other governmental research and assistance. The Committee identifies inefficiency or ineffectiveness or a failure to accomplish legislative objectives, and makes recommendations for redefinition, redirection, redistribution and/or restructuring of Mississippi government. As directed by and subject to the prior approval of PEER, the Committee's professional staff executes audit and evaluation projects obtaining information and developing options for consideration by the Committee. PEER releases reports to the Legislature, Governor, Lieutenant Governor, the agency examined, and the general public.

The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

Joint Legislative Committee on Performance Evaluation and Expenditure Review
PEER Committee

P.O. Box 1204 | Jackson, Mississippi 39215-1204 www.peer.ms.gov

Senators
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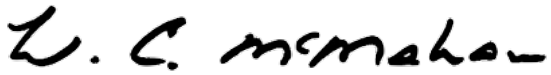
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November 9, 2026

Honorable Tate Reeves, Governor
Honorable Delbert Hosemann, Lieutenant Governor
Honorable Jason White, Speaker of the House
Members of the Mississippi State Legislature

On November 9, 2026, the PEER Committee authorized release of the report titled ***FY 2026 Annual Report: A Review of the Mississippi Development Authority Tourism Advertising Fund.***



Senator Chad McMahan, Chair

This report does not recommend increased funding or additional staff.

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PEER MISSISSIPPI
Joint Legislative Committee on Performance Evaluation and Expenditure Review

FY 2026 Annual Report: A Review of the Mississippi Development Authority Tourism Advertising Fund

Report Highlights | #737 November 9, 2026

CONCLUSION: Under the authority of MISS. CODE ANN. § 57-1-64 (1972), the Mississippi Development Authority (MDA) oversees deposits to and expenditures from the Tourism Advertising Fund. As required by state law, PEER conducted a review to detail how funds were spent and deposited in FY 2026. In FY 2026, the Tourism Advertising Fund received approximately $15.9 million in revenues and MDA expended approximately $13 million from the fund to promote tourism in Mississippi.

Background

MISS. CODE ANN. Section 27-65-75 (24) (b) (1972) requires the Joint Legislative PEER Committee to provide an annual report to the Legislature reviewing the MDA Tourism Advertising Fund established by MISS. CODE ANN. Section 57-1-64 (1972) to include the amount of funds and a detail record of how the funds are spent.

MISS. CODE ANN. Section 57-1-64 created a special fund in the State Treasury known as the MDA Tourism Advertising Fund (Tourism Advertising Fund).

MDA is authorized to sell advertising and other promotion information and enter into agreement with other tourism associations for the purpose of facilitating revenue to deposit into the Tourism Advertising Fund.

MISS CODE ANN. Section 27-65-75 (24) (a) requires a 3% of each month's sales tax collections from restaurants and hotels to be deposited into the Tourism Advertising Fund.

During FY 2026 MDA issued a procurement for a new agency of record. MDA entered into a contract with Miles Partnerhsip, LLLP to replace Maris, West, & Baker, Inc. as the new agency of record for Visit Mississippi.

Recommendation

The Mississippi Development Authority should ensure that it is planning Tourism Advertising Fund expenditures around marketing activities that show increased tourism as well as increased restaurant and hotel sales tax revenues collection.

Key Findings

- **The Tourism Advertising Fund received approximately $15.9 million in restaurant and hotel sales tax revenue.**

  MISS. CODE ANN. Section 27-65-75 (24) (a) mandated a 1% increase in the amount of sales tax collections deposited into the Tourism Advertising Fund from FYs 2020 through 2022. The Tourism Advertising Fund received an increase of approximately $765,000 in hotel and restaurant sales tax collection deposits over FY 2025 collections.

- **In FY 2026, MDA expended approximately $13 million from the Tourism Advertising Fund on contractual expenditures to place advertisements, which includes the creation of the advertisements and any applicable fees and professional services.**

  FY 2026 expenditures decreased by $561,000 from FY 2025 expenditures. MDA worked with five companies to place advertisements in FY 2026. Local destination marketing organizations utilized Visit Mississippi's cooperative advertisement program to place advertisements during FY 2026, sharing the cost burden of placing advertisements.

- **MDA establishes spending levels based on the immediate past revenue collected and deposited into the Tourism Advertising Fund and evaluates all advertising and promotional services according to available metrics.**

  Proceeding into FY 2027 and future fiscal years, MDA's goal is to operate the Tourism Advertising Fund at a near net-zero balance. According to MDA, it utilizes metrics like impressions, clicks, website visits, press coverage, social media amplification, and visitation/spending in Mississippi from out-of-state visitors.

For more information, contact: (601) 359-1226 | P.O. Box 1204, Jackson, MS 39215-1204
Senator Chad McMahan, Chair | James F. (Ted) Booth, Executive Director

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FY 2026 Annual Report: A Review of the Mississippi Development Authority Tourism Advertising Fund

Introduction

Authority

MISS. CODE ANN. § 27-65-75 (24) (b) (1972) requires the Joint Legislative PEER Committee to provide an annual report to the Legislature reviewing the Mississippi Development Authority (MDA) Tourism Advertising Fund established by MISS. CODE ANN. § 57-1-64 (1972).

Scope and Purpose

This FY 2026 report on the Tourism Advertising Fund includes an update on revenues and expenditures and addresses the following questions:

- How much in restaurant and hotel sales tax revenues were distributed to the Tourism Advertising Fund during FY 2026?
- How did MDA expend the sales tax revenue directed to the Tourism Advertising Fund during FY 2026?
- How does MDA intend to expend and manage funds in FY 2027?

PEER conducted this review in accordance with MISS. CODE ANN. § 5-3-1 (1972) et seq.

Method

To conduct this analysis, PEER:

- reviewed relevant sections of state law;
- reviewed data reported in the state's accounting system, Mississippi Accountability System for Government Information and Collaboration (MAGIC);
- obtained programmatic information from MDA; and,
- obtained sales tax collection and revenue distribution information from MAGIC and MDA.

Background

This chapter serves as a review of tourism-related laws and statutory requirements and presents the following information:

- creation of the MDA Tourism Advertising Fund;
- structure of the Mississippi Tourism Association Marketing Advisory Board (Advisory Board); and,
- percentages of restaurant and hotel sales tax collections deposited into the Mississippi Tourism Advertising Fund.

Creation of the MDA Tourism Advertising Fund

MISS. CODE ANN. § 57-1-64 (1972) created the MDA Tourism Advertising Fund and authorized MDA to sell advertising and promotional information to generate revenues to deposit into the fund.

MISS. CODE ANN. § 57-1-64 created a special fund in the State Treasury known as the MDA Tourism Advertising Fund, hereafter referred to as the Tourism Advertising Fund. This law states MDA can use amounts in the fund for:

> *...the purpose of paying costs incurred in connection with the purchase of Internet advertising and other promotional information and materials related to Mississippi tourism resources and activities...*

Additionally, MDA is authorized to sell advertising and other promotional information and enter into agreements with other tourism associations for the purpose of facilitating sales revenue to deposit into the Tourism Advertising Fund.

Structure of the Mississippi Tourism Association Marketing Advisory Board

MISS. CODE ANN. § 57-1-64.1 (1972) created the Mississippi Tourism Association Marketing Advisory Board to assist MDA with advertising and promotion of tourism in Mississippi.

MISS. CODE ANN. § 57-1-64.1 created the Mississippi Tourism Association (MTA) Marketing Advisory Board to assist MDA in planning the initiatives for advertising and promoting tourism in Mississippi. The Advisory Board provides input and advice to MDA on marketing and advertising planning; however, it has no executive powers at MDA.

The statute provides the following composition for the Advisory Board:

- MTA Executive Director;
- the members of the MTA Board of Directors representing each of MTA's five tourism regions (i.e., the Hills, the Delta, the Capital/River, the Pines, and the Coastal regions), and three at-large members;
- three at-large members appointed by the Governor;
- one at-large member appointed by the Lieutenant Governor; and,
- one at-large member appointed by the Speaker of the House of Representatives.

The Advisory Board's statute does not establish any term length or term limits for sitting members.

Establishment of the Restaurant and Hotel Sales Tax Collections and Deposits into the Tourism Advertising Fund

MISS. CODE ANN. § 27-65-75 (24) (a) (1972) requires percentages of sales tax revenue collected from Mississippi restaurants and hotels to be deposited into the Tourism Advertising Fund.

MISS. CODE ANN. § 27-65-75 (24) (a) requires a certain percentage of each month's sales tax collections from restaurants and hotels to be deposited into the Tourism Advertising Fund. The law requires a set percentage of these sales tax collections to be distributed as follows:

- For the period from August 15, 2019, through July 15, 2020: 1% of total sales tax revenue collected from restaurants and hotels;
- For the period from August 15, 2020, through July 15, 2021: 2% of total sales tax revenue collected from restaurants and hotels; and,
- From August 15, 2021, and each month thereafter, 3% of total sales tax revenue collected from restaurants and hotels.

Sales tax collections are to be deposited into the Tourism Advertising Fund and used exclusively for the purposes established by MISS. CODE ANN. § 57-1-64.

MDA Tourism Advertising Fund Revenues and Expenditures

This chapter discusses:

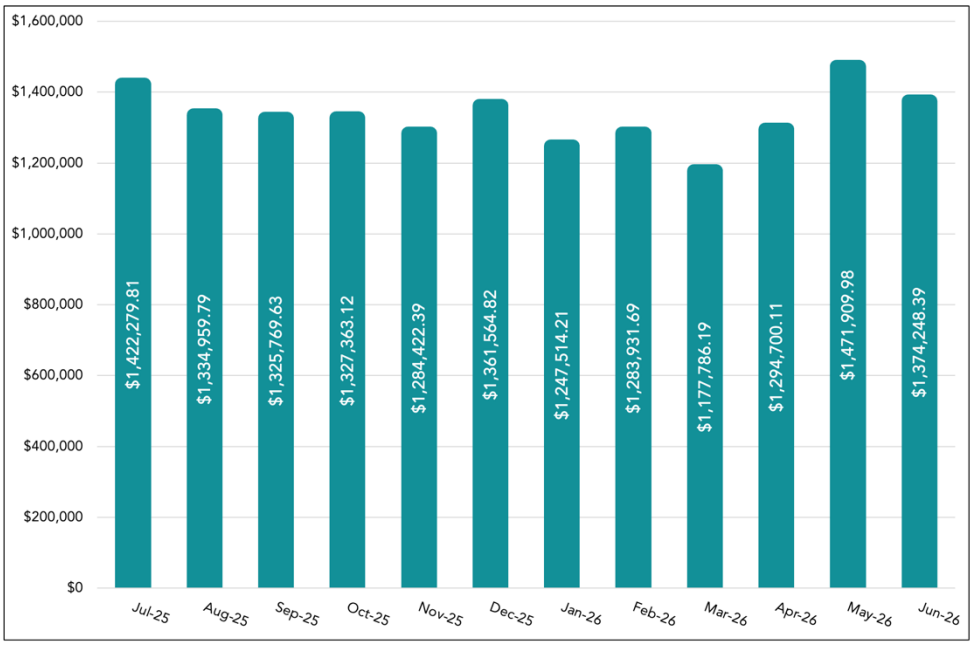
- FY 2026 restaurant and hotel sales tax collections;
- FY 2026 Tourism Advertising Fund expenditures; and,
- FY 2027 projected revenues and expenditures.

FY 2026 Tourism Advertising Fund Revenue

As provided by MISS. CODE ANN. § 27-65-75 (24) (a), the Tourism Advertising Fund received approximately $15.9 million in restaurant and hotel sales tax revenues in FY 2026.

MISS. CODE ANN. § 27-65-75 (24) (a) requires a percentage of each month's sales tax collections from restaurants and hotels to be deposited into the Tourism Advertising Fund. In FY 2026, MDA received approximately $15.9 million in restaurant and hotel sales tax collections into the Tourism Advertising Fund. Exhibit 1 on page 4 shows the amount of restaurant and hotel sales tax collections deposited into the Tourism Advertising Fund per month.

Exhibit 1: FY 2026 Monthly Restaurant and Hotel Sales Tax Collections

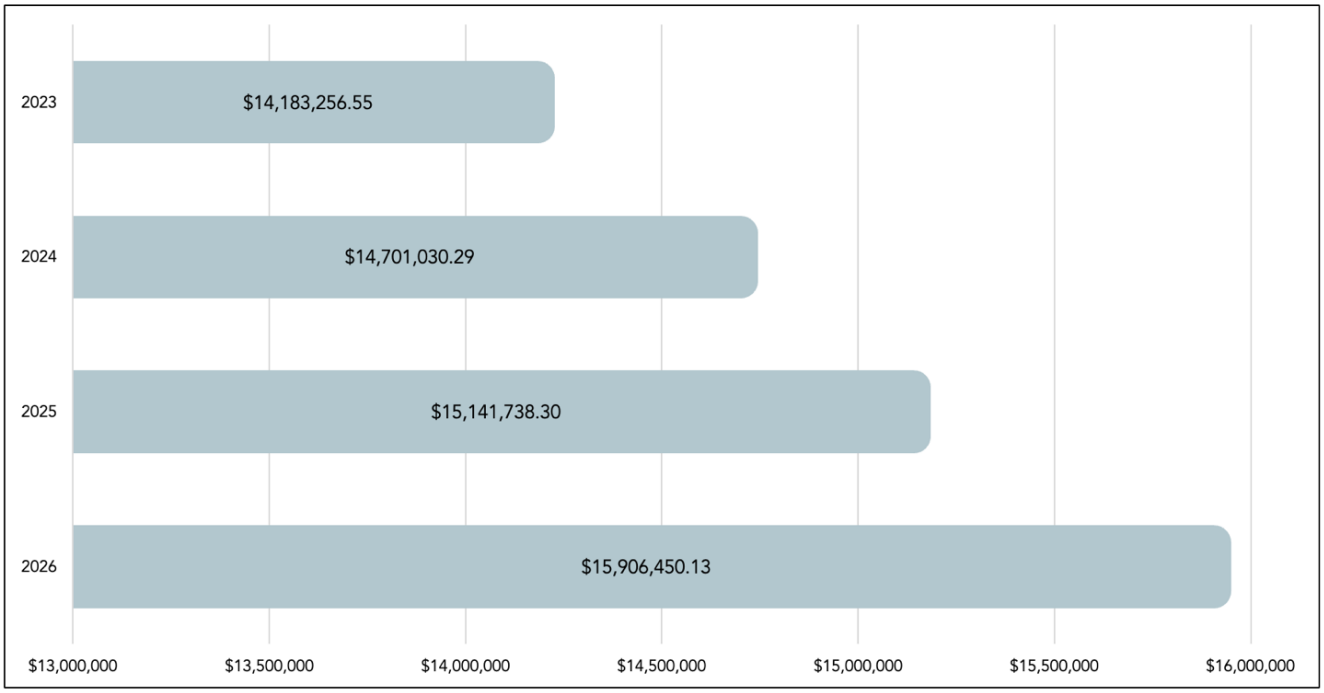


SOURCE: Data reported in the Mississippi Accountability System in Government Information and Collaboration.

MISS. CODE ANN. § 27-65-75 (24) (a) mandated a 1% increase in the amount of sales tax collections deposited into the fund from FYs 2020 through 2022. These annual increases occurred in August of FYs 2020 through 2022. Because the fiscal year begins in July, the first fiscal year in which 3% of restaurant and hotel sales tax collections were deposited into the fund for every month of the year was FY 2023.

FY 2026 deposits from these sales tax collections increased from $15.1 million to $15.9 million (an approximate $764,711.83 increase). As shown in Exhibit 2 on page 5, the Tourism Advertising Fund received more collections in FY 2026 than in prior years since it began receiving 3% of restaurant and hotel sales tax collections for the entire fiscal year. Appendix A on page 14 shows monthly deposits by fiscal year into the Tourism Advertising Fund since inception.

Exhibit 2: Yearly Restaurant and Hotel Sales Tax Collections Deposited into the MDA Tourism Advertising Fund Since FY 2023



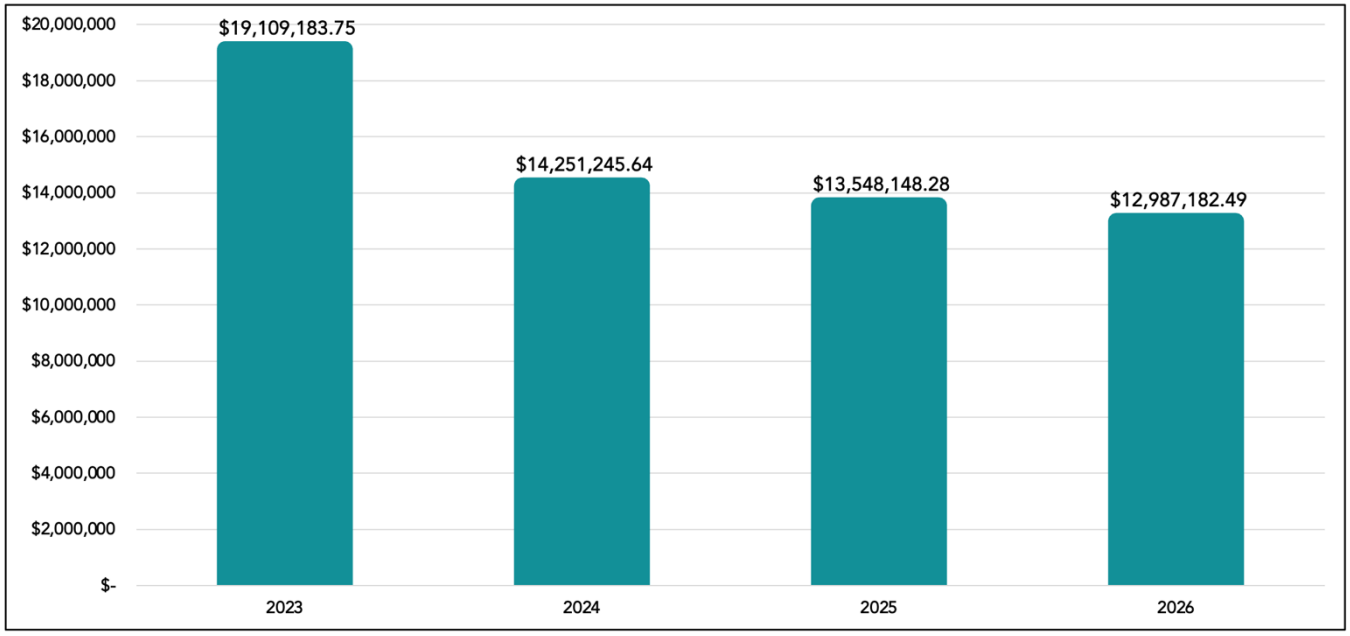
SOURCE: PEER analysis of data reported in the Mississippi Accountability System in Government Information and Collaboration.

FY 2026 Tourism Advertising Fund Expenditures

In FY 2026, Visit Mississippi expended approximately $13 million from the Tourism Advertising Fund, primarily on professional services contracts promoting tourism in Mississippi. FY 2026 expenditures decreased by approximately $561,000 from FY 2025 expenditures.

Expenditures from the Tourism Advertising Fund for FY 2026 were approximately $13 million, a decrease of approximately $561,000 from FY 2025 expenditures of approximately $13.5 million. See Exhibit 3 on page 6 for annual expenditures from the Tourism Advertising fund since FY 2023, the first fiscal year in which the Tourism Advertising Fund received full funding for the entire fiscal year.

Exhibit 3: Annual Expenditures from the Tourism Advertising Fund Since FY 2023



SOURCE: PEER analysis of data reported in the Mississippi Accountability System in Government Information and Collaboration.

MDA's expenditures in FY 2026 focused on the following areas of interest:

- a study of visitors to Mississippi;
- culinary event-related costs;
- music event-related costs;
- media placement; and,
- production of advertisements both domestically and internationally.

According to MDA, Visit Mississippi[1] guided its operational and promotional use of the Tourism Advertising Fund by utilizing data resources, the transition to a new agency of record, and input from the Mississippi Tourism Advisory Board. During FY 2026, Visit Mississippi used available data and insights to influence marketing and advertising content, including a transition from the Birthplace of America's Music campaign to the development and launch of a new culinary marketing campaign, Savor the Journey. Further actions taken by Visit Mississippi include direct-flight marketing campaigns to help build awareness and visitation in markets that have direct flight services to Mississippi, further promotion of Mississippi's cultural and nature trails, production and promotion of the Mississippi on the Map podcast, and marketing in international markets. According to Visit Mississippi, using data to influence these operational and promotional decisions allows them to ensure continued visibility in priority markets.

Visit Mississippi further used available data to support high-profile programs and events. For example, four events Visit Mississippi participated in during FY 2026 are:

- Morgan Freeman's Symphonic Blues Experience;
- The Chicago Blues Festival;
- The 2026 Tournament of Roses Parade; and,
- A celebration of Mississippi GRAMMY nominees at the GRAMMY museum in Los Angeles, California.

According to Visit Mississippi, specific emphasis is placed on marketing activities in national markets where Mississippi can directly connect with consumers and have additional exposure. Visit Mississippi determines which opportunities to support and participate in based on target audience exposure, geographic reach, and media exposure.

Visit Mississippi also transitioned to a new agency of record during FY 2026. The Miles Partnership, LLLP became the new agency of record during FY 2026. The division further explained that bringing in the new agency of record included evaluating existing programs and processes, establishing new workflows, and aligning marketing activities with a data driven approach.

During FY 2026 Visit Mississippi offered cooperative advertisement placements. Visit Mississippi also used expenditures from the Tourism Advertising Fund to assist local communities and tourism associations. Through this cooperative advertisement program, local destination marketing organizations (DMO's) pay a portion of the advertisement placement cost while Visit Mississippi pays the other portion of the cost. MDA's cooperative advertisement program matched up to $50,000 for local DMO's during FY 2025. Cooperative advertising placement helps local DMOs advertisements reach broader audiences by sharing the cost of advertisement placement. During FY 2026 Visit Mississippi paid $887,291.79 in cooperative advertising to assist 31 local DMO's in Mississippi.

Exhibit 4 on page 8 illustrates FY 2026 total expenditures into two categories:

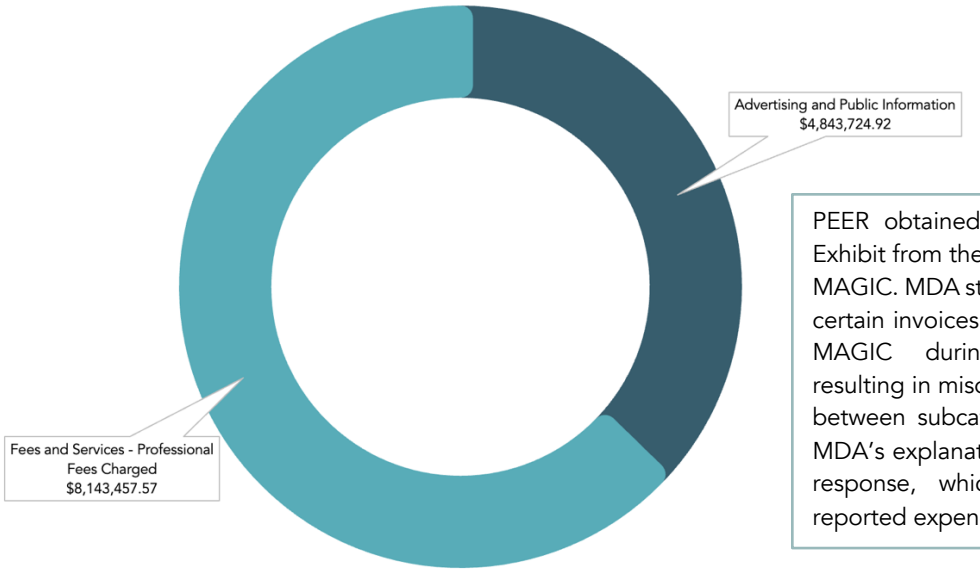
- Advertising and Public Information;
- Fees and Services – Professional Fees Charged.

Of the total FY 2026 Tourism Advertising Fund expenditures, $4,843,724.92 were for Advertising and Public Information, and $8,143,457.57 were for Fees and Services – Professional Fees

[1] Visit Mississippi is a division of MDA that serves as the Mississippi's official destination marketing organization.

Charged. Unlike in previous years, there were no expenses paid for Banking and Credit Card Fees, Membership Dues, and Prior Year Expense – Contractual 1099.

Exhibit 4: FY 2026 Tourism Advertising Fund Expenditures



PEER obtained the expenditures in this Exhibit from the state's accounting system, MAGIC. MDA staff stated that it discovered certain invoices were input incorrectly into MAGIC during payment processing resulting in misdistribution of expenditures between subcategories. See page 20 for MDA's explanation of the error and report response, which includes MDA's self-reported expenditures by category.

SOURCE: PEER analysis of data reported in the Mississippi Accountability System in Government Information and Collaboration.

The following section discusses the contracts in effect during FY 2026 and the services provided through those contracts. See Appendix B on page 15 for a list of expenditures made to each vendor by category of spending. See Appendix C on page 16 for a list of the total expenditures made to each vendor. The following sections are based on data input by MDA in the state's accounting system, MAGIC.

Fees and Services – Professional Fees Charged

Fees and Services – Professional Fees Charged expenditures accounted for 62.7% of expenditures from the Tourism Advertising Fund during FY 2026 at $8,143,457.57. Fees and Services – Professional Fees Charged expenditures were $4,575,848.65 above FY 2025 expenditures in the same category. According to Visit Mississippi these expenditures increased due to new and incremental public relations, special events and programs, and content production efforts. Examples of these initiatives include: Good Morning America's 50 States in 50 weeks, media events in New York surrounding the Symphonic Blues Experience, and the CLASH Triathlon.

Visit Mississippi made payments to four vendors for Professional Fees Charged during FY 2026. A new contract with MWB was signed in 2026 to extend their work on certain tourism-related programs. A contract with Travel and Tourism Marketing LTD was entered into during FY 2024 and extended through July 4, 2027, for international marketing. During FY 2026 MDA entered into a contract with Longwoods International for a study of domestic tourism and Miles Partnership LLLP to serve as the new agency of record for Visit Mississippi.

Longwoods International USA, Inc.

On September 29, 2025, MDA signed a contract with Longwoods International to provide a study on domestic tourism in Mississippi. The contract was in the amount of $44,500 for a custom overnight and day visitation study to be delivered in May 2026. According to the contract, this study provides a comprehensive view of visitors to and within the state to provide insights for Visit Mississippi when promoting travel to Mississippi.

According to the Longwoods International contract, the company's visitor report includes, but is not limited to, domestic overnight and day visitor data pertaining to the following:

- number of trips to the destination;
- trip expenditures;
- visitor origin markets;
- visitor demographics;
- main purpose of the trip; and,
- activities on the trip.

According to the Longwoods International Contract, the data from its report will be delivered directly to Tourism Economics, who publishes the final visitor volumes and expenditures as part of MDA's economic impact reporting.

Maris, West, & Baker, Inc.

Maris, West, & Baker, Inc., served as Visit Mississippi's domestic agency of record since July 7, 2021, through February 3, 2026, when Miles Partnership, LLLP, began serving as the agency of record.

Utilizing an exigent circumstances procurement, MDA signed another contract with Maris, West, & Baker for an effective period beginning July 7, 2025, and ending March 31, 2026. MDA then amended this contract to change the ending date to October 30, 2026. According to MDA, the exigent circumstances contract was utilized due to pending legislation that would separate Visit Mississippi from MDA. MDA was unsure how a procurement would work if one agency began the procurement and a separate agency awarded the actual contract. Therefore, MDA decided that either MDA or the new tourism agency would award an exigent circumstances contract for the continuation of agency of record services, pending the outcome of the legislation. Visit Mississippi explained the contract amendment was to allow Maris, West, & Baker's knowledge of the America 250 and Cultural Trails programs allow continuity in marketing and messaging while a new contractor was being onboarded as the agency of record in FY 2026. According to Visit Mississippi, at the expiration of this contract, Maris, West, & Baker, Inc. will continue their work on certain marketing programming; however, they will be working with the Miles Partnership, LLLP, Visit Mississippi's new agency of record, instead of directly with Visit Mississippi.

MDA paid Maris, West, & Baker, Inc., $6,254,147.07 for professional services in FY 2026. Maris, West, & Baker, Inc., provides professional services to MDA including, but not limited to the following:

- advertisement creation;

- graphic creation; and,
- video production.

Miles Partnership, LLLP.

During FY 2026 MDA issued a procurement for a new agency of record. MDA published a Notice of Intent to Award on January 9, 2026. PPRB approved this contract during their February 4, 2026, meeting and entered into a contract with Miles Partnerhsip, LLLP to replace Maris, West, & Baker, Inc. as the new agency of record for Visit Mississippi. This contract became effective February 4, 2026, and ends on February 3, 2029, with an optional contract extension for an additional 24 months payable at the same rate.

According to Visit Mississippi the transition from Maris, West, & Baker, Inc. as the agency of record for Visit Mississippi to Miles Partnership, LLLP included an update to the cooperative advertising program offered to local DMO's to create greater consistency in program requirements, match-eligible tactics, and reporting. As the agency of record, Miles Partnership, LLLP will be responsible for advertisement creation, the development of marketing strategies and plans, and supporting any other tourism and travel initiatives that may arise during their contract term. During last fiscal year, FY 2025, Miles Partnership, LLLP contracted with MDA to provide professional support for international marketing.

MDA paid Miles Partnership, LLLP $1,203,103.83 during FY 2026 for Fees and Services – Professional Fees Charged.

Travel and Tourism Marketing LTD.

MDA signed a contract with Travel and Tourism Marketing LTD to provide marketing assistance by promoting Mississippi as a tourism destination in the United Kingdom, Germany, France, Ireland, Belgium, the Netherlands, Austria, Switzerland, and Scandinavia. The original contract began July 5, 2023, and ended on July 5, 2025. MDA extended this contract through July 4, 2027. Examples of work provided by Travel and Tourism Marketing LTD include attending trade shows to promote visitation to Mississippi, creating native language marketing content promoting Mississippi, and commissioning publications to create and print media featuring Mississippi's tourism destinations.

Travel and Tourism Marketing LTD payments are made through Regions Bank. According to MDA staff, the State Treasury of Mississippi does not have a system in place to make international wire transfers. Since Travel and Tourism Marketing LTD is a company based in the United Kingdom, MDA sends money to Regions Bank in large blocks of funding. These funds are then used to pay invoices as they are received. According to MDA staff, the funds in the Regions Bank account are replenished as needed. MDA wire transferred $641,706.67 from the Tourism Advertising Fund to the Regions Bank account which was used to pay the Travel and Tourism Marketing LTD invoices during FY 2026.

Advertising and Public Information Expenditures

MDA paid five vendors during FY 2026 for advertising and public information services. These services accounted for 37.3 percent of expenditures from the Tourism Advertising Fund.

Advertising and public information expenditures were $5,109,784.42 below the FY 2025 expenditures in the same category.

Maris, West, & Baker, Inc.

In addition to professional services expenditures, MDA paid Maris, West, & Baker, Inc. $2,703,666.42 during FY 2026 for placing advertisements. See Appendix D on page 17 for Maris, West, & Baker, Inc. advertisement placement purchases for FY 2026. When Maris, West & Baker, Inc.'s contract as agency of record ended on March 30, 2026, they stopped placing advertisements on behalf of Visit Mississippi and therefore only placed advertisements for Visit Mississippi nine months of the fiscal year.

Miles Partnership, LLLP

Miles Partnership, LLLP was also paid from the Tourism Advertising Fund for Advertising and Public Information in addition to Fees and Services – Professional Fees Charged during FY 2026. Miles Partnership, LLLP began placing advertisements for Visit Mississippi on April 1, 2026. During FY 2026 Miles Partnership, LLLP received $1,633,688.50 for Advertising and Public Information. See Appendix E on page 19 for Miles Partnership, LLLP advertisement placement purchases for FY 2026.

Mississippi Tourism Association

MDA contracted with the Mississippi Tourism Association to produce the 2025 through 2029 issue of the *Official Mississippi Tour Guide*. According to the contract, the Mississippi Tourism Association will provide 200,000 copies of the *Official Mississippi Tourism Guide* to MDA by Dec. 23rd of each of the contracted years. In addition to the copies of the *Official Mississippi Tourism Guide*, Visit Mississippi will receive the back-cover placement. During FY 2026 Visit Mississippi paid the Mississippi Tourism Association $132,000 for Advertising and Public Information.

Travel South USA

Travel South USA is a non-profit regional destination marketing organization that represents southern states in the United States. Visit Mississippi purchases international marketing through Travel South USA as part of a cooperative advertising program that allows for a greater audience to be reached than if they were to buy the advertisements on its own. According to Visit Mississippi these programs include digital, print, social, video, and other targeted media. During FY 2026 Visit Mississippi paid Travel South USA $218,370 for Advertising and Public Information.

Brand USA

Brand USA is the official destination marketing organization for the United States, created by the federal Travel Promotion Act of 2009. According to MDA, Brand USA also offers cooperative advertising opportunities that allows Visit Mississippi advertisements to reach a larger audience by sharing the cost of advertisement placement. Visit Mississippi explained that working with Brand USA allows Visit Mississippi access to special rates, sales opportunities, and marketing programs that might not be available for individual purchases. During FY 2026 Visit Mississippi paid Travel South USA $156,000 for Advertising and Public Information.

Projected FY 2027 Expenditures and Revenues

Visit Mississippi establishes spending levels based on historical revenue amounts. Visit Mississippi sets monthly spending levels relative to the monthly amount of revenue and factors such as inflation, fuel price fluctuations, and other situation that might deter traveling.

FY 2027 Operational Plans and Expectations

FY 2026 is the fourth complete fiscal year that the Tourism Advertising Fund received 3% of the hotel and restaurant sales tax collections. Because the rate of collections distributed to the Tourism Advertising fund will remain at 3%, Visit Mississippi should anticipate similar rates of funding in future fiscal years should other economic factors that influence public travel remain stable. The Tourism Advertising Fund held a $7,459,029.95 balance at the end of FY 2026. According to MDA, the transition to a new agency of record with the Miles Partnership resulted in a higher-than-usual cash balance at the end of the fiscal year. Visit Mississippi stated that the transition of agencies of record resulted from the timing of expenditures associated with the transition of services and not a reduction in tourism promotion.

Proceeding into FY 2027 and future fiscal years its goal is to operate the fund at a near net-zero balance by setting expenditures relative to the immediate past collected revenues. Visit Mississippi staff explained that they review immediate past revenue deposit amounts into the Tourism Advertising fund on a quarterly basis to determine spending levels for planned tourism promotion expenditures. Visit Mississippi furthered that because the Tourism Advertising Fund funding is revenue based, that it must also factor in aspects such as inflation, fluctuating fuel prices, and any unforeseen circumstances that might hinder tourists from traveling when forecasting expenditures.

According to Visit Mississippi, all advertising, media, promotional services, and events are evaluated according to available metrics to ensure funds are being spent on activities that maximize the reach and impact of the funds. The metrics used to measure these effects are impressions (the number of times a person sees an advertisement), clicks (someone seeing an advertisement and clicking the advertisement to be taken to the webpage), website visits (the number of people who visit the Visit Mississippi webpage), press coverage (the amount of press coverage received by Visit Mississippi events), social media amplification (paid social media posts), search engine activity, and ultimately visitation and spending in Mississippi.

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Recommendation

1. The Mississippi Development Authority should ensure that it is planning Tourism Advertising Fund expenditures around marketing activities that show increased tourism as well as increased restaurant and hotel sales tax revenues collection.

Appendix A: Monthly Tourism Advertising Fund Deposits from Inception through FY 2026

Month	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
July	$1,422,280	$1,355,509	$1,289,786	$1,250,764	$792,062	$279,205	-*
August	1,334,960	1,283,682	1,293,974	1,172,360	1,162,828	628,418	$229,333
September	1,325,770	1,250,180	1,259,670	1,217,945	1,177,451	622,799	227,166
October	1,327,363	1,255,642	1,197,293	1,145,435	1,053,341	618,255	219,832
November	1,284,422	1,189,358	1,179,027	1,156,231	1,099,301	608,368	205,223
December	1,361,565	1,285,990	1,226,527	1,190,159	1,126,774	667,632	220,229
January	1,247,514	1,204,705	1,135,503	1,071,931	1,032,630	565,847	255,231
February	1,283,932	1,185,811	1,187,888	1,168,636	1,068,080	593,696	807,281
March	1,177,786	1,144,224	1,066,042	1,104,886	978,213	613,500	294,322
April	1,294,700	1,165,532	1,203,331	1,137,276	1,048,065	555,529	277,965
May	1,471,910	1,480,688	1,356,109	1,311,355	1,228,917	770,011	243,291
June	1,374,248	1,340,417	1,305,880	1,256,279	1,192,900	776,477	210,519
Total	**$15,906,450**	**$15,141,738**	**$14,701,030**	**$14,183,257**	**$12,960,562**	**$7,299,737**	**$3,190,392**

Note: The law establishing the distribution of restaurant and hotel sales tax collections to the Tourism Advertising Fund was enacted during the 2019 Regular Session; therefore, it did not begin receiving funds until August 2019—one month after the start of FY 2020.

SOURCE: PEER analysis of data reported by the Mississippi Accountability System in Government Information and Collaboration.

Appendix B: FY 2026 MDA Tourism Advertising Fund Expenditures by Vendor and Spending Category

Advertising and Public Information	
Maris, West, & Baker, Inc.	$2,703,666.42
Miles Partnership, LLLP	$1,633,688.50
Mississippi Tourism Association	$132,000.00
Travel South USA	$218,370.00
Brand USA	$156,000.00
Subtotal	**$4,843,724.92**
Fees and Services – Professional Fees Charged	
Longwoods International USA, Inc.	$44,500.00
Maris, West, & Baker, Inc.	$6,254,147.07
Miles Partnership LLLP	$1,203,103.83
Travel and Tourism Marketing LTD	$641,706.67
Subtotal	**$8,143,457.57**
Grand Total	**$12,987,182.49**

SOURCE: PEER analysis of data reported by the Mississippi Accountability System in Government Information and Collaboration.

Appendix C: FY 2026 Expenditures by Vendor

Vendor	Expenditure
Longwoods International USA, Inc.	$44,500.00
Maris, West, & Baker, Inc.	$8,957,813.49
Miles Partnership, LLP	$2,836,792.33
Mississippi Tourism Association	$132,000.00
Regions Bank (for Travel and Tourism Marketing LTD)	$641,706.67
Travel South USA	$218,370.00
Brand USA	$156,000.00
Total	**$12,987,182.49**

SOURCE: PEER analysis of data reported by the Mississippi Accountability System in Government Information and Collaboration.

Appendix D: FY 2026 Advertisement Placement Purchases placed by Maris, West, & Baker, Inc.

Vendor	Amount Paid
AAA Explorer ACMO Co-op	$ 3,378.50
AAA Explorer Co-op Gwood/Gville	$ 3,023.00
AAA Explorer Texas	$ 5,940.00
Adara Digital Campaign	$ 210,320.08
Adara Media Co-op	$ 7,298.98
Advance Local	$ 1,929,250.00
Advance Local Co-op	$ 214,332.73
Advance Local MMA Grant/DMO Assistance	$ 38,623.02
American Bus Association	$ 10,000.00
APL Media Limited	$ 8,531.90
ASAE	$ 650.00
Atlanta Magazine Co-op Ridgeland MATCH	$ 6,800.00
Atlas Obscura	$ 50,000.01
Big City Rhythm and Blues	$ 1,000.00
Blues Festival Guide	$ 3,875.00
Bluffs & Bayous	$ 4,600.00
Broadcast	$ 790,768.88
Broadcast Nexstar OTT/CTV	$ 340,000.00
Cable	$ 415,765.40
Capital City Press Co-op	$ 15,337.50
Clear Channel Outdoor Airport	$ 9,225.00
Compass Media	$ 60,000.00
Compass Media Co-op	$ 63,816.71
Conde Nast	$ 50,000.00
Country Roads	$ 2,750.00
Crossroads Marketing - Golfing	$ 12,000.00
Essential Golf	$ 7,000.00
Expedia Co-op	$ 131,840.27
Expedia Hotels and VRBO	$ 282,692.21
Food and Travel Magazine	$ 6,995.00
Garden & Gun	$ 235,745.00
Golf Oklahoma	$ 6,150.00
Golf Stay and Plays	$ 15,000.00
Golf Trips.com	$ 4,800.00

Intrinsic Media Co-op	$ 57,610.14
JRNY Travel Magazine	$ 20,170.00
Lamar Outdoor	$ 69,900.00
Lamar Outdoor Airport	$ 9,000.00
Living Blues	$ 11,068.00
Lonely Planet	$ 32,500.00
Louisiana Life	$ 8,000.00
Madden Media	$ 58,149.76
Midwest Golfing Magazine	$ 6,375.00
Mississippi Magazine	$ 4,490.00
Mississippi Public Broadcasting	$ 25,000.00
Modern South	$ 7,915.00
Naylor Escape to SE Travel Guide	$ 16,649.93
New Orleans Magazine	$ 6,575.00
Oxford American	$ 8,050.00
Powerplay Marketing	$ 56,700.00
Premier Travel Media - Leisure Group Travel	$ 22,000.00
Sanderson Farms Sponsorship	$ 33,478.67
Smithsonian	$ 29,890.11
Society of American Travel Writers	$ 4,349.50
Sojern	$ 21,428.32
Southbound	$ 2,550.00
Southbound Co-op	$ 2,550.00
Sports Events Media Group	$ 6,250.00
Style Blueprint	$ 119,983.63
Supertalk MS News & Agrinews	$ 13,230.00
The Local Palate	$ 48,250.00
Travel Taste and Tour	$ 5,250.00
Trip Info	$ 6,000.00
WKRS Jackson	$ 34,000.00
Yieldify Co-op	$ 16,200.00
Subtotal	**$ 5,711,072.25**
Media Commissions Print	$ 247,962.81
Media Commissions Digital	$ 193,886.65
Subtotal	**$ 441,849.46**
Grand Total	**$ 6,152,921.71**

SOURCE: Data provided by Mississippi Development Authority staff as of September 25, 2026.

Appendix E: FY 2026 Advertisement Placement Purchases placed by Miles Partnership, LLLP

Vendor	Amount
Adara Digital Campaign	$ 54,753.88
Adara Media Co-op	$ 1,848.30
Advance Local	$ 611,750.00
Advance Local Co-op	$ 100,178.38
Bluffs & Bayous	$ 1,150.00
Broadcast	$ 170,000.00
Clear Channel Outdoor Airport	$ 3,038.39
Compass Media Co-op	$ 31,130.36
Conde Nast	$ 50,000.00
Country Roads	$ 4,677.50
Detroit Blues	$ 1,000.00
Executive Media Global	$ 6,000.00
Expedia Co-op	$ 40,000.00
Expedia Hotels and VRBO	$ 185,467.52
Intrinsic Media Co-op	$ 37,983.34
Living Blues	$ 5,534.00
Lonely Planet	$ 17,500.00
Madden Media Co-op	$ 30,722.44
Mississippi Magazine	$ 1,495.00
Northside Sun	$ 2,950.50
Oxford American Co-Op	$ 16,700.00
Renaissance Publishing	$ 4,000.00
Royle LLC	$ 2,125.00
Sojern Co-op	$ 7,271.97
Sports Events Media Group	$ 3,125.00
Style Blueprint	$ 17,493.21
Supertalk MS News & Agrinews	$ 1,470.00
The Local Palate	$ 11,500.00
USA IBC	$ 1,000.00
Warner Brothers Discovery	$ 100,000.00
York Graphic Service	$ 6,000.00
Subtotal	**$ 1,527,864.79**
Media Commissions Print	$ 35,379.54
Media Commissions Digital	$ 70,444.16
Subtotal	**$ 105,823.70**
Grand Total	**$ 1,633,688.49**

SOURCE: Data provided by Mississippi Development Authority staff as of September 25, 2026.

Agency Response

State of Mississippi

TATE REEVES
Governor

MISSISSIPPI DEVELOPMENT AUTHORITY
Paul J. Waldrop
Executive Director

November 4, 2026

Mr. Ted Booth, Executive Director
Joint Committee on Performance
Evaluation and Expenditure Review (PEER)
Post Office Box 1204
Jackson MS 39215-1204

RE: PEER FY2026 Annual Report: A Review of the Mississippi Development Authority Tourism Advertising Fund

Dear Mr. Booth,

Upon review of the PEER FY2026 Annual Report: A Review of the Mississippi Development Authority Tourism Advertising Fund, we provide the following responses:

The Mississippi Development Authority (MDA) respects and appreciates the need for the Tourism Advertising Fund PEER Report to reflect actual information obtained from the Mississippi Accountability in Governmental Information and Collaboration system (MAGIC). However, during its review of the report, MDA staff discovered that certain invoices were input incorrectly during payment processing in FY 2026.

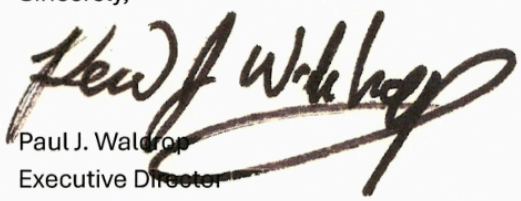
As a result, the MAGIC figures do not accurately reflect the services provided under those invoices. While MDA staff agree with the Tourism Advertising Fund FY 2026 total expenditures in the amount of $12,987,182.49, the distribution of those expenses between the subcategories of Advertising and Public Information and Fees and Services – Professional Fees Charged, as outlined in Exhibit 4 on page 8 of the report, should be adjusted to reflect the correct categorization of the invoices. The updated information in the Attachment correctly represents 66.3 percent of expenditures as Advertising and Public Information and the remaining 33.7 percent as Fees and Services – Professional Fees Charged. These percentages are consistent with previous year's expenditure percentages.

MDA and the Visit Mississippi team continue to work to maximize the effects and impact of the Tourism Advertising Fund dollars we receive. MDA has implemented some additional steps during payment processing to help avoid a similar situation this fiscal year.

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I appreciate the PEER Committee staff's time and effort in the preparation of this annual report of the Tourism Advertising Fund and look forward to working with them on future reports.

Sincerely,

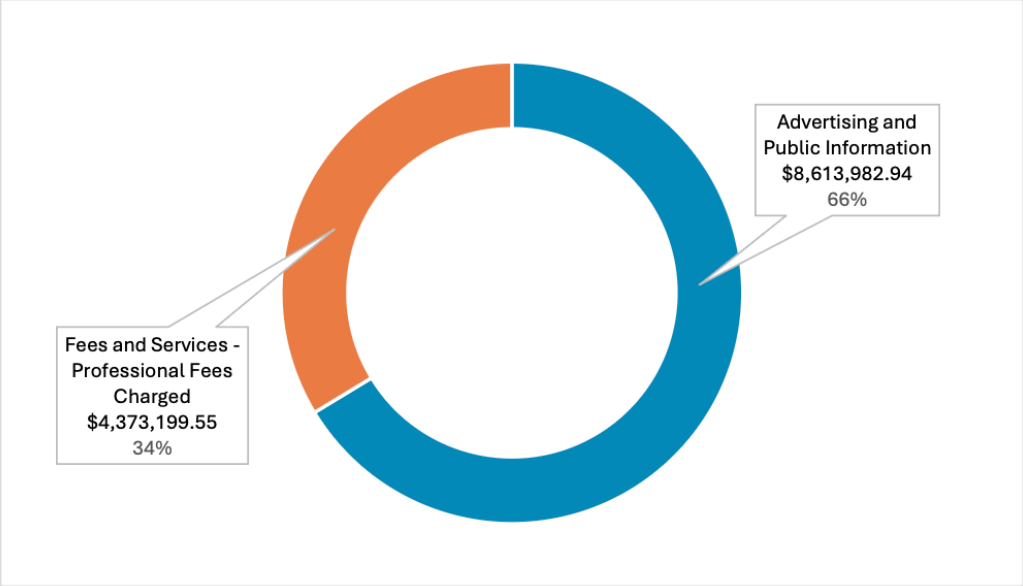


Paul J. Waldrop
Executive Director

Attachment

ATTACHMENT

Exhibit 4: FY 2026 Tourism Advertising Fund Expenditures



The same correction applies to Appendix B on page 15 of the report, which should reflect the following amounts:

Advertising and Public Information	
Maris, West & Baker, Inc.	$6,152,921.71
Miles Partnership, LLLP	$1,633,688.50
Mississippi Tourism Association	$132,000.00
Travel South USA	$218,370.00
Brand USA	$156,000.00
Travel and Tourism Marketing LTD	$321,002.73
Subtotal	**$8,613,982.94**
Fees and Services - Professional Fees Charged	
Longwoods International USA, Inc.	$44,500.00
Maris, West & Baker, Inc.	$2,804,891.78
Miles Partnership, LLLP	$1,203,103.83
Travel and Tourism Marketing LTD	$320,703.94
Subtotal	**$4,373,199.55**

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These adjusted figures are also supported by Appendices D and E on pages 17 -19 of the report, which provide a detailed breakdown of Advertising and Public Information expenditures by contractor.

Updates to various narratives in the report:

Below are the corresponding narratives from the report, revised to reflect the updated amounts and correct categorization of expenses:

Pages 7-8

... of the total FY 2026 Tourism Advertising Fund expenditures, $8,613,982.94 were for Advertising and Public Information, and $4,373,199.55 were for Fees and Services – Professional Fees Charged. Unlike previous years, there were no expenses paid for Banking and Credit Card Fees, Membership Dues, and Prior Year Expense – Contractual 1099.

Page 8

Fees and Services – Professional Fees Charged

Fees and Services – Professional Fees Charged expenditures accounted for 33.7% of expenditures from the Tourism Advertising Fund during FY 2026 at $4,373,199.55. Fees and Services – Professional Fees Charged expenditures were $805,590.63 above FY 2025 expenditures in the same category. According to Visit Mississippi, expenditures increased due to new and incremental public relations, special events and programs, and content production efforts. Examples include Good Morning America's "50 States in 50 Weeks," media events in New York surrounding the Symphonic Blues Experience, and the CLASH Triathlon.

Pages 9 - 10

Maris, West, & Baker, Inc.

Maris, West, & Baker Inc. served as Visit Mississippi's domestic agency of records since July 7, 2021, through February 3, 2026 when Miles Partnership, LLLP began serving as the agency of record.

Utilizing an exigent circumstances procurement, MDA signed another contract with Maris, West, & Baker Inc. for an effective period beginning July 7, 2025, and ending March 31, 2026. MDA then amended this contract to change the ending date to October 30th, 2026. According to the MDA, the exigent circumstances contract was utilized due to pending legislation that would separate Visit Mississippi from MDA. MDA was unsure how a procurement would work if one agency began the procurement and a separate agency awarded the actual contract. Therefore, MDA decided that either MDA or the new tourism agency would award an exigent circumstances contract for the continuation of agency of record services, pending the outcome of the legislation. Visit Mississippi explained the contract amendment was to allow Maris, West, & Baker's knowledge of the America 250 and Cultural Trails programs allow continuity in marketing and messaging while a new contractor was being onboarded as the agency of record in FY 2026. According to Visit Mississippi, at the expiration of this contract Maris, West, and Baker Inc. will continue their work on certain marketing programming; however, they will be working with the Miles Partnership, LLLP, Visit Mississippi's new agency of record, instead of directly with Visit Mississippi. MDA paid Maris, West & Baker, Inc. $2,804,891.78 for professional services in FY 2026.

Maris, West, and Baker Inc. provides professional services to MDA including, but not limited to the following:

- advertisement creation;
- graphic creation; and,
- video production

Page 10

Travel and Tourism Marketing LTD

Travel and Tourism Marketing LTD payments are made to Regions bank. According to MDA staff, the State Treasurer of Mississippi does not have a system in place to make international wire transfers. Since Travel and Tourism Marketing LTD is a company based in the United Kingdom, MDA sends money to Regions Bank in large blocks of funding. These funds are then used to pay invoices as they are received. According to MDA staff, the funds in the Region's Bank account are replenished as needed. MDA wire transferred $320,703.94 for Fees and Services – Professional Fees Charged from the Tourism Advertising Fund to the Regions Bank account which was used to pay the Travel and Tourism Marketing LTD invoices during FY 2026.

Page 11

Advertising and Public Information Expenditures

MDA paid five vendors during FY 2026 for advertising and public information services. These services accounted for 66.3 percent of expenditures from the Tourism Advertising Fund. Advertising and Public Information expenditures were $1,339,526.42 below the FY 2025 expenditures in the same category.

Maris, West & Baker, Inc.

In addition to professional services expenditures, MDA paid Maris, West & Baker, Inc. $6,152,921.71 during FY 2026 for placing advertisements. See Appendix D on page 17 for Maris, West & Baker, Inc. advertisement placement purchases for FY 2026. When Maris, West & Baker, Inc.'s contract as agency of record ended on March 30, 2026, they stopped placing advertisements on behalf of Visit Mississippi and therefore only placed advertisements for Visit Mississippi nine months of the fiscal year.

Insert after Brand USA on pages 11-12:

Travel and Tourism Marketing LTD

Travel and Tourism Marketing LTD was also paid from the Tourism Advertising Fund for Advertising and Public Information in addition to Fees and Services – Professional Fees Charged during FY 2026. Payments are made to Regions bank. According to MDA staff, the State Treasurer of Mississippi does not have a system in place to make international wire transfers. Since Travel and Tourism Marketing LTD is a company based in the United Kingdom, MDA sends money to Regions Bank in large blocks of funding. These funds are then used to pay invoices as they are received. According to MDA staff, the funds in the Region's Bank account are replenished as needed. MDA wire transferred $321,002.73 for Advertising and Public Information from the Tourism Advertising Fund to the Regions Bank account which was used to pay the Travel and Tourism Marketing LTD invoices during FY 2026.

3

PEER MISSISSIPPI
Joint Legislative Committee on Performance Evaluation and Expenditure Review

James F. (Ted) Booth, Executive Director

Performance Evaluation
Lonnie Edgar, Deputy Director
Jennifer Sebren, Deputy Director
Taylor Burns
Emily Cloys
Kim Cummins
Will Harper
Matthew Holmes
Patrick Jones
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Colby Spence
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Quality Assurance and Reporting
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