



November 12, 2013

Notice 72-13-09

**NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF HORN  
LAKE TOURISM AND ECONOMIC DEVELOPMENT TAX**

Senate Bill 2837, as passed by the 2013 Regular Session of the Mississippi Legislature, authorizes an occupancy tax to be levied on each overnight room rental in all hotels and motels located in the corporate limits of the City of Horn Lake, Mississippi. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on October 15, 2013. The effective date of the imposition shall be December 1, 2013. This occupancy tax is in addition to all other taxes now imposed and may be cited as the Horn Lake Tourism and Economic Development Tax.

This occupancy tax is levied at the rate of two dollars (\$2.00) per room rental upon each overnight room rental from every person, firm or corporation operating a hotel or motel in the City of Horn Lake, Mississippi. The tax levy excludes charges for food, telephone, laundry, beverages and similar charges. It also excludes room rentals for day meetings where the room does not serve as overnight sleeping accommodations.

For purposes of this levy, the term “hotel” or “motel” means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests and which are known in the trade as such. 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.

**IMPORTANT:** You should begin collecting the two dollar (\$2.00) additional tax beginning December 1, 2013. You should report the additional two dollar (\$2.00) tax online, by January 20, 2014, on our Taxpayer Access Point (TAP) website located here: <https://tap.dor.ms.gov/#1>. If you are not currently filing your taxes online through TAP you must setup online access and file your taxes online by January 20, 2014 for the December 2013 tax period filing. You may register for online access at the website above. Please call our Registration Department at 601-923-7000 for assistance with registering for online access to TAP.

Once you are registered for online access to TAP or if you currently file your taxes through TAP, you will need to log into your TAP account and click “Add Access to Existing Account” and select “Occupancy Tax”, in order to file the December 2013 tax period in January 2014. This step can be completed during the month of January 2014.