



June 12, 2014

Notice 72-14-06

**NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF
SENATOBIA TOURISM, PARKS AND RECREATION TAX**

House Bill 1504, as passed by the 2014 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on the gross proceeds from room rentals for each hotel and motel and on the gross proceeds of sales of restaurants operating in the corporate limits of the City of Senatobia, Mississippi. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on April 29, 2014. The effective date of the imposition shall be July 1, 2014. This special tax is in addition to all other taxes now imposed and may be cited as the Senatobia Tourism, Parks and Recreation Tax.

This special tax is levied at the rate of two percent (2%) on the gross proceeds from room rentals of hotels and motels and on the gross proceeds of sales of restaurants in the City of Senatobia.

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, where the establishment consists of six (6) or more guest rooms. 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.

For purposes of this levy, the term “restaurant” means all places where prepared food and beverages are sold for consumption on the premises. The term “restaurant” does not include any school, hospital, convalescent or nursing home, or any restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors or their families.

IMPORTANT: You should begin collecting the two percent (2%) additional tax beginning July 1, 2014. You should report the additional two percent (2%) tax at Rate Code 92 either online using Taxpayer Access Point (TAP) or on paper form 72-010 Sales and Special Tax Return, if applicable, by August 20, 2014.