



August 1, 2014

Notice 72-14-08

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

House Bill 1507, 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, motel or bed and breakfast located in the corporate limits of the City of Brookhaven, Mississippi. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on May 6, 2014. The effective date of the imposition shall be September 1, 2014. This special tax is in addition to all other taxes now imposed and may be cited as the Brookhaven 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, motels or bed and breakfasts in the City of Brookhaven.

For purposes of this levy, the term “hotel”, “motel” or “bed and breakfast” 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”, “motel” or “bed and breakfast” 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 percent (2%) additional tax beginning September 1, 2014. You should report the additional two percent (2%) tax, using rate code 92, either online using Taxpayer Access Point (TAP) or on paper form 72-010 Sales and Special Tax Return, if applicable, by October 20, 2014.