



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-16-11

October 7, 2016

NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF MERIDIAN CONSTRUCTION, EQUIPPING AND FURNISHING OF THE SOUTHERN ARTS AND ENTERTAINMENT CENTER TAX

House Bill 1770, as passed by the 2005 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on certain businesses located in the corporate limits of the City of Meridian, Mississippi. The Bill levies a tax on the gross proceeds of restaurants from the sale of prepared foods and beverages in the City of Meridian. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on July 5, 2016. The effective date of the imposition shall be November 1, 2016. This special tax is in addition to all other taxes now imposed. The receipts from this levy will be used to defray the planned construction, equipping and furnishing of the Southern Arts and Entertainment Center, including a conference center, a performing arts theater, an amphitheater and an artists' village.

This special tax is levied at the rate of two percent (2%) on the gross proceeds of sales of restaurants in the City of Meridian.

For purposes of this levy, the term "restaurant" means all places within the corporate limits of the city where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. The term "restaurant" does not include any school, hospital, convalescent 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 November 1, 2016. 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 December 20, 2016.