



# MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-23-18

October 06, 2023

## NOTICE TO CITIES REGARDING ANNUAL USE TAX MODERNIZATION EXPENDITURE REPORTS

Annual Use Tax Modernization Expenditure Reports will now be submitted online through the Mississippi Department of Revenue's TAP website [tap.dor.ms.gov](http://tap.dor.ms.gov). When logged into the city TAP account, select **MORE ACTIONS**. Under the section **DISTRIBUTION INFORMATION**, you will select **CITY USE MODERNIZATION FORM**. The city will enter the required annual expenditure information and submit the report. This DOES NOT apply to County Use Tax Modernization Expenditure Reports that are filed annually in May.

The actual expenditure totals for the city fiscal year ending September 30, 2023, should be submitted by November 15, 2023. The Department will use these expenditure totals to calculate the city's January and July 2024 payments.

**IMPORTANT INFORMATION FOR CITIES:** Cities must still submit a separate Updated City Base Modernization Form for fiscal year 2021 and fiscal year 2022. The Updated City Base Modernization Form cannot be submitted via TAP and is available under Sales and Use Tax Forms. The Updated City Base Modernization Form is due November 15, 2023. See Notice 72-23-14 for additional information.

If you have any questions, please contact the Sales and Use Tax Department at 601-923-7015.