



# MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-10-002

November 23, 2010

## NOTICE TO ALL TAXPAYERS SUBJECT TO THE COMO TOURISM TAX

House Bill 1723, as passed during the 2010 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on the gross sales of hotels, motels and restaurants located in the City of Como, Mississippi. The Mayor and Board of Aldermen of the City of Como adopted, by resolution, their intent to levy this tax. The effective date of the new tax is December 1, 2010. This special tax is in addition to all other taxes now imposed and may be cited as the Como Tourism Tax.

This Special tax is levied at the rate of two percent (2%) of the gross proceeds of the sales of prepared food and beverages from every person, firm, corporation or other entity operating a restaurant, bar, or both in the city.

In addition, an Occupancy tax is levied at a rate of One Dollar per night for each occupied room upon every person, firm or corporation operating a hotel or motel in the city.

For purposes of this levy, the terms "hotel" and "motel" shall mean 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 or more guest rooms. The terms "hotel" or "motel" do not include any hospital, convalescent 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" shall mean all places where prepared food and beverages are sold for consumption on premises. The term "restaurant" does not include any school, hospital, convalescent home or nursing home, or any restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent home or nursing home providing food for students, patients, visitors or their families.

In order to collect and remit these special taxes you should complete the Registration Application (Form 70-001) and forward the application to the Mississippi State Tax Commission, Senatobia District Service Office, 2778 Hwy 51 South, P. O. Box 127, Senatobia, MS 38668. Form 72-205 (Special Tax Return) should be used to report and remit these special taxes. Form 72-225 (Occupancy Tax Return) should be used to report and remit the occupancy tax. These forms will be forwarded to you upon receipt of your completed Registration Application. **DO NOT INCLUDE THESE SPECIAL TAXES ON YOUR STATE SALES TAX RETURN. This special levy is effective December 1, 2010.**

**Please sign here to confirm receipt of this notice, returning to the Sales Tax Bureau of the Department of Revenue – this may be faxed to 601-923-7034 to the attention of Larry E. Allen.**