



November 20, 2013

Notice 72-13-10

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

House Bill 1595, as passed by the 2013 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 located in the corporate limits of the City of Louisville, Mississippi. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on May 29, 2013. The effective date of the imposition shall be January 1, 2014. This special tax is in addition to all other taxes now imposed and may be cited as the Louisville 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 in the City of Louisville.

For purposes of this levy, the term "hotel" or "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 (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.

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