Joseph L. Blount, *Chairman and Commissioner of Revenue*

Terry L. Jordan
Associate Commissioner

Donald L. Green
Associate Commissioner

MISSISSIPPI

STATE TAX COMMISSION

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December 6, 2004

Notice 04-18

NOTICE TO ALL TAXPAYERS SUBJECT TO THE MISSISSIPPI COAST COLISEUM AND CONVENTION CENTER TAX

House Bill No. 1823, as passed during the 2004 Regular Session of the Mississippi Legislature, authorizes an additional special tax to be levied against the gross income of hotel and motels in Harrison County, Mississippi. The Board of Supervisors of Harrison County adopted, by resolution, their intent to levy said tax. The effective date of the imposition shall be January 1, 2005. This special tax is in addition to all other taxes now imposed including the existing Harrison County Tourism Commission Tax and may be cited as the Mississippi Coast Coliseum and Convention Center Tax.

This special tax is levied at the rate of 2% of the gross proceeds from room rentals of all hotels or motels in the county. The new levy taxes the same income and is applicable to the same taxpayers currently subject to the 3% Harrison County Tourism Commission Tax.

Form 72-205(Special Tax Return) should be used to report and remit these special taxes. The additional levy will be reported together with the current 3% Harrison County Tax. Please report the tax due from both special levies together at the rate of 5% on your special return. New tax returns are included for your use. Please disregard any existing Special Tax Return forms you may have as they do not have the all the new rates. DO NOT INCLUDE THESE SPECIAL TAXES ON YOUR STATE SALES TAX RETURN. This special levy is effective January 1, 2005 and beginning in January, you must begin collecting the increase. Your first return for the increased rates will be due by February 20, 2005.

MISSISSIPPI TAX COMMISSION

Meg Bartlett

Meg Bartlett, Director
Sales and Use Tax Bureau