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

Terry L. Jordan
Associate Commissioner

Donald L. Green
Associate Commissioner

MISSISSIPPI
STATE TAX COMMISSION

Sales and Use Tax Bureau
1577 Springridge Road
Raymond, Mississippi 39154

Post Office Box 1033
Jackson, Mississippi 39215

Phone: 601-923-7015
FAX: 601-923-7034
www.mstc.state.ms.us

June 28, 2005

Notice 05-08

NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF PASCAGOULA RECREATION TAX

Senate Bill No. 3212, as passed during the 2004 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on the gross income of certain businesses located in the City of Pascagoula, Mississippi. The Mayor and City Council of the City of Pascagoula adopted, by resolution, their intent to levy said tax. The effective date of the imposition shall be August 1, 2005. This special tax is in addition to all other taxes now imposed and may be cited as the City of Pascagoula Recreation Tax.

This special tax is levied at the rate of three percent (3%) of the gross proceeds of sales derived from room rentals of hotels, motels or bed and breakfasts within the city. For the purposes of this levy, the term "hotel", "motel" or "bed and breakfast" 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 and which are known in the trade as such. The term "hotel", "motel" or "bed and breakfast" shall not include any hospital, convalescent or nursing home or sanitarium, or hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

In order to collect and remit these special taxes you should complete the enclosed Registration Application (Form 70-001) and forward said application to the Mississippi State Tax Commission, Gulf Coast District Office, 1141 Bayview Ave., Biloxi, MS 39530-1601. Form 72-205 (Special Tax Return) should be used to report and remit these special taxes. 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 August 1, 2005.**

MISSISSIPPI TAX COMMISSION

Meg Bartlett

Meg Bartlett, Director
Sales and Use Tax Bureau