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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September 22, 2005

Notice 05-21

NOTICE TO ALL TAXPAYERS SUBJECT TO THE WEST PEARL RESTAURANT DISTRICT TAX

House Bill No. 1597, as passed during the 2005 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 Pearl, Mississippi. The Mayor and Board of Aldermen of the City of Pearl adopted, by resolution, their intent to levy said tax. The effective date of the imposition shall be November 1, 2005. This special tax is in addition to all other taxes now imposed and may be cited as the West Pearl Restaurant District Tax.

This special tax is levied at the rate of two percent (2%) of the gross proceeds of sales of restaurants derived from the sale of prepared food and beverages within the tax district. For the purposes of this levy, the term "restaurant" shall mean any establishment ,including hotel and motel dining rooms, cafeterias, cafes, lunch stands, grocery and convenience stores, where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. The term "restaurant" does not include any school, hospital, convalescent 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 enclosed Registration Application (Form 70-001) and forward said application to the Mississippi State Tax Commission, Jackson District Office, P. O. Box 1033, Jackson, MS 39215-1033. 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 November 1, 2005.**

MISSISSIPPI TAX COMMISSION

Meg Bartlett

Meg Bartlett, Director
Sales and Use Tax Bureau