Ed Buelow, Jr., *Chairman and Commissioner of Revenue*

Lisa W. Hall, *CPA*
Associate Commissioner

Russell E. Hawkins, *CPA*
Associate Commissioner

MISSISSIPPI

STATE TAX COMMISSION

Sales Tax Division
Post Office Box 1033
Jackson, Mississippi 39215
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Notice 98-11

July 1, 1998

NOTICE TO ALL TAXPAYERS SUBJECT TO THE WEST POINT RECREATION AND PUBLIC IMPROVEMENT PROMOTION TAX

Senate Bill 3148, as passed in the 1996 Regular Session of the Legislature, authorizes a special tax to be levied on the gross income of certain businesses located in the City of West Point. The Mayor and Board Selectmen adopted, by resolution, their intent to levy said tax. The effective date of imposition shall be August 1, 1998. This special tax is in addition to all other taxes now imposed, and may be cited as the West Point Recreation and Public Improvement Promotion Tax.

This special tax is levied at the rate of one percent (1%) of the gross proceeds of room rentals of hotels and motels, and one percent (1%) of the gross proceeds of the sales of restaurants. For the purposes of this levy, the following definitions shall apply:

> "Hotel" and "Motel" shall mean a place of lodging with more than ten (10) rental units that at any one time will accommodate transients guest on a daily basis and that are known to the trade as such.
>
> "Restaurant" means and includes all places where prepared food and beverages are sold for consumption. "Restaurant" does not include any school, hospital, convalescent or nursing home, or any restaurant-like facility operated by the same providing food for students, patients, visitors 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, 3580 Highway 45 North, Columbus, MS 38668. 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, 1998.**

Mississippi State Tax Commission

Meg Tucker

Meg Tucker, Director
Sales & Use Tax Division