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

Lisa W. Hall, *CPA*
Associate Commissioner

Russell E. Hawkins, *CPA*
Associate Commissioner

STATE TAX COMMISSION

Sales Tax Division
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Notice 98-16

August 7, 1998

NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF LAUREL RECREATION AND PUBLIC IMPROVEMENT TAX

House Bill 2996, as passed during the 1996 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 Laurel, MS. The levy was originally adopted, by resolution, by the Mayor and the Laurel City Council effective October 1, 1996. The special tax was levied at the rate of one percent (1%) on the gross proceeds derived from hotel and motel overnight room rentals, retail sales of certain restaurants, and on the gross income derived from certain sales of alcoholic beverages within the City of Laurel.

House Bill 1868, as passed during the 1998 Regular Session of the Mississippi Legislature, authorized the city to increase the special levy. The Mayor and City Council have now adopted, by a resolution dated July 22, 1998, an increase in the levy from **1% to 2%**. The effective date of this imposition shall be September 1, 1998.

Form 72-205 (Special Tax Return) should be used to report and remit these special taxes. You should receive your annual supply of returns in August of this year. **DO NOT INCLUDE THESE SPECIAL TAXES ON YOUR STATE SALES TAX RETURN.**

Mississippi State Tax Commission

Meg Tucker

Meg Tucker, Director
Sales & Use Tax Division