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
Telephone: 601-923-7015
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Notice 98-29

November 16, 1998

NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF RICHLAND ECONOMIC AND COMMUNITY DEVELOPMENT TAX

House Bill 1717, as passed in the 1998 Regular Session of the Legislature, authorizes a special tax to be levied on the gross income of certain businesses located in the City of Richland. The Mayor and Board Aldermen adopted, by resolution, their intent to levy said tax and the measure received a majority of votes in an election. The effective date of imposition shall be January 1, 1999. This special tax is in addition to all other taxes now imposed, and may be cited as the City of Richland Economic and Community Development Tax.

This special tax is levied at the rate of two percent (2%) of the gross proceeds of sales by bars and two percent (2%) of the gross proceeds of the sales of beer and alcoholic beverages sold for consumption on the premises and all prepared foods of such restaurant. For the purposes of this levy, the term "Bar" means all places, required by law to possess an on-premises Alcoholic Beverages Control permit, where beer and/or alcoholic beverages are sold for consumption on the premises. Additionally, the term "Restaurant" shall mean all places where prepared food and beverages, including alcoholic beverages, are sold for consumption, whether such food is consumed on the premises or not.

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. 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 January 1, 1999.**

Mississippi State Tax Commission

Meg Tucker

Meg Tucker, Director
Sales & Use Tax Division