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
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Notice 99-8

July 21, 1999

NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF HERNANDO TOURISM AND ECONOMIC DEVELOPMENT TAX

House Bill 1699, as passed during the 1999 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 Hernando, Mississippi. The Mayor and the Board of Aldermen adopted by resolution, their intent to levy said tax. The effective date of imposition shall be August 1, 1999. This special tax is in addition to all other taxes now imposed, and may be cited as the City of Hernando Tourism and Economic Development Tax.

The special tax is levied at the rate of one percent (1%) on the gross proceeds derived from hotel and motel room rentals, excluding charges for food, beverage, telephone, laundry and other similar charges and does not include room rentals for day meetings that do not serve as overnight accomodations.

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, Senatobia District Office, P. O. Box 127, Senatobia, 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, 1999.**

Mississippi State Tax Commission

Meg Tucker

Meg Tucker, Director
Sales & Use Tax Bureau