Ed Buelow, Jr., Chairman
and Commissioner of Revenue

Lisa W. Davis, CPA
Associate Commissioner

Russell E. Hawkins, *CPA*
Associate Commissioner

MISSISSIPPI

STATE TAX COMMISSION

Sales Tax Division
Post Office Box 1033
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Notice 99-20

September 10, 1999

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

Senate Bill 3199, as passed in the 1999 Regular Session of the Legislature, authorizes a special tax to be levied on the gross income of certain businesses located in the City of Philadelphia. The Mayor and Board Aldermen adopted, by resolution, their intent to levy said tax. The effective date of imposition shall be October 15, 1999. This special tax is in addition to all other taxes now imposed, and may be cited as the City of Philadelphia Tourism and Economic Development Tax.

This special tax is levied at the rate of three percent (3%) of the gross proceeds of sales derived from room rentals of hotels and motels. For the purposes of this levy, the term "hotel" and "motel" shall mean a place of lodging that at any one time will accommodate transient guests on a daily basis and that is known to the trade as such. Hotels and motels with less than six (6) guest rooms are exempt from this special tax. The term "hotel" and "motel" shall not include any hospital, convalescent or nursing home or sanitarium, or hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients 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, Meridian District Office, P.O. Box 3625, Meridian, MS 39303. 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 October 15, 1999.**

Mississippi State Tax Commission

Meg Tucker

Meg Tucker, Director
Sales & Use Tax Bureau