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
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Notice 99-21

September 17, 1999

NOTICE TO ALL TAXPAYERS SUBJECT TO THE YAZOO COUNTY TOURIST AND CONVENTION TAX

In the 1998 Regular Session of the Mississippi Legislature, Senate Bill 3310 extended the repealer on the Yazoo County Tourist and Convention Tax, as well as expanded the levy of the tax to include additional businesses.

Effective October 1, 1999, the term "restaurant" as defined by the levy shall mean and include all places where prepared food is sold, either to be served for consumption at the establishment or to be taken from the establishment for consumption.

The special levy shall be in the amount of two percent (2%) of the gross proceeds of sales of restaurants and gross proceeds of sales derived from hotel and motel room rentals, including, but not limited to, sales of beer and alcoholic beverages sold to be consumed on the premises.

This change will now require certain businesses to register to collect and remit the special tax that previously fell under the $100,000 limit.

In order to collect and remit these special taxes, you should complete the enclosed Registration Application. 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 expanded levy is effective October 1, 1999.**

Mississippi State Tax Commission

Meg Tucker

Meg Tucker, Director
Sales & Use Tax Bureau