

COVID 19 Relief Payments

The Department of Revenue is administering the COVID 19 Relief Payment program as outlined in SB 2772. This program provides a one-time payment of \$2,000 for specific groups of businesses.

Eligible taxpayers must be a Mississippi resident or have a permanent permitted location in the state prior to March 1, 2020. Eligible taxpayers must have 50 or fewer employees and have an active sales or withholding account with the DOR. Taxpayers also must have filed income tax returns in 2018, 2019 or intends to file for 2020. The business must have also been subject to a COVID 19 related state, municipal and / or county required business closure.

Senate Bill 2772 provided the following codes as eligible businesses for the relief payment:

NAICS Code	Business Description
4421	Furniture Stores
4422	Home Furnishings
4481	Clothing Stores
4482	Shoe Stores
4483	Jewelry, Luggage, and Leather Goods
4511	Sporting Goods, Hobby, and Music Instrument
4512	Book Stores and News Dealers
4531	Florists
4532	Office Supplies and Gift Stores
4533	Used Merchandise Stores
4539	Other Miscellaneous Retail Stores
5121	Motion Pictures and Video Industries
6116	Schools and Instruction-Dance and Gym
6224	Child Daycare Services
7111	Performing Arts Companies-Dance Companies
7112	Spectator Sports
7131	Amusement Parks and Arcades
7139	Amusement and Recreation
7225	Restaurants
8121	Personal Care- Salons and Barbers.

Senate Bill 3053 became law on August 18, 2020 and added the following NAICS codes:

311811	Retail Bakeries
487210	Scenic and Sightseeing Transportation, Water
7113	Promoters of Performing Arts, Sports and Similar Events
7223	Caterers
7224	Drinking Places.

House Bill 1811 became law on October 9, 2020 and added the following NAICS codes:

488990	Support Services for Transportation
5322	Consumer Goods Rental
541920	Photographers
541921	Photography Studios
561499	Business Support Services
561510	Travel Agencies
561920	Promoters of Business and Trade Shows, Conventions, Conferences and Meeting
711410	Agents and Managers for Performing Artists, Sports Figures, Entertainers and Other Public Figures.