



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-21-04

April 10, 2021

NOTICE REGARDING CONSTRUCTION BUILDING PERMIT REQUIREMENTS

Effective April 15, 2021, Senate Bill 2874 of the 2021 Regular Session of the Mississippi State Legislature states that all residential and commercial contractors who do not maintain a permanent place of business in Mississippi and who do not have a contractor's license issued by the Mississippi Board of Contractors must have a sales tax permit issued by the Mississippi Department of Revenue prior to obtaining a building permit from any Mississippi municipality.

Contractors who maintain a permanent place of business in Mississippi or who have a contractor's license from the Mississippi State Board of Contractors are not required to have a Mississippi sales tax permit to apply for and obtain a building permit.

Please contact the Sales Tax Department at 601-923-7015 should you have any questions.

Sincerely,

Tax Administrator