



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-22-16

October 24, 2022

NOTICE TO ALL TAXPAYERS SUBJECT TO THE MOSS POINT TOURISM, PARKS AND RECREATION TAX FOR THE CITY OF MOSS POINT

House Bill 1755, as passed during the 2022 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on certain businesses located in the corporate limits of the City of Moss Point, Mississippi. The Bill levies a two percent (2%) tax on the sales of prepared food and beverages at restaurants within the corporate limits of the City of Moss Point. The Mayor and the Board of Aldermen adopted, by resolution, their intent to levy said tax on September 20, 2022. The effective date of the imposition shall be December 1, 2022. This special tax may be cited as the Moss Point Tourism, Parks and Recreation Tax.

This special tax is levied at the rate of two percent (2%) on the gross proceeds of restaurants within the City of Moss Point.

***** Note - Restaurants within the City of Moss Point will now collect the two percent (2%) Moss Point Tourism, Parks and Recreation Tax in addition to the seven percent (7%) retail sales tax for a total of nine percent (9%).**

For purposes of this levy, the term "prepared food" means food prepared on the premises of a restaurant.

For purposes of this levy, the term "restaurant" means all places, including hotel and motel dining rooms, cafeterias, cafes, lunch stands, grocery and convenience stands where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. The term does not include any school, hospital, convalescent or nursing home, or any restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors, or their families.

IMPORTANT INFORMATION FOR RESTAURANTS: Beginning December 1, 2022, continue collecting the seven percent (7%) retail sales tax and report this on your sales tax return using rate code 74. In addition, you should begin collecting the additional two percent (2%) special tax and report this on your sales tax return using rate code 92. Hotels or motels with restaurants should continue to remit the 5% special tax on the income received from hotel and motel room rentals at rate code 96 and should remit the 2% special tax on the sales from the restaurant at rate code 92.