



July 29, 2013

Notice 72-13-02

**NOTICE TO ALL TAXPAYERS SUBJECT TO THE TOWN OF BYHALIA
TOURISM, PARKS AND RECREATION TAX**

House Bill 1597, as passed by the 2010 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on the gross proceeds from room rentals for each hotel and motel located in the corporate limits of the Town of Byhalia, Mississippi. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on March 13, 2012. The effective date of the imposition shall be May 1, 2013. This special tax is in addition to all other taxes now imposed and may be cited as the Byhalia Tourism Park and Recreation Tax.

This special tax is levied at the rate of two percent (2%) on the gross proceeds from room rentals of hotels and motels in the Town of Byhalia, Mississippi.

For purposes of this levy, the term "hotel" or "motel" shall mean any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, where the establishment consists of six (6) or more guest rooms. The term "hotel" or "motel" does not include any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

IMPORTANT: You should begin collecting the two percent (2%) additional tax beginning May 1, 2013. You should report the additional two percent (2%) tax on either the Special Tax Paper Form 72-205 or file online at <https://dor.click2file.net/>.