



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-16-007

July 21, 2016

NOTICE TO MOTOR VEHICLE RENTAL TAXPAYERS

Any taxpayer who rents or leases automobiles and light trucks, 10,000 GVW or less, must use Rate Code 59 to report the rental income. A taxpayer who sells AND rents or leases automobiles or light trucks must report the sales and rentals separately when filing its monthly Sales Tax Return. Rate Code 59 MUST be used to report the rental or lease income and Rate Code 56 MUST be used to report sales.

All taxpayers who file a Motor Vehicle Rental Tax Return must use Rate Code 59 on the Sales Tax Return. With limited exceptions, the income reported on the Motor Vehicle Tax Return should match the income reported for Rate Code 59 on the Sales Tax return.

Please contact the Sales and Use Tax Bureau should you need additional information.