



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-16-10

September 8, 2016

NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF WINONA RECREATION, TOURISM, PARKS AND ECONOMIC DEVELOPMENT TAX

Senate Bill 2048, as passed by the 2016 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 Winona, Mississippi. The Bill levies a tax on the gross proceeds of restaurants from the sale of prepared foods in the City of Winona. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on May 31, 2016. The effective date of the imposition shall be October 1, 2016. This special tax is in addition to all other taxes now imposed. The receipts from this levy will be used to promote Winona Recreation, Tourism, Parks and Economic Development.

This special tax is levied at the rate of two percent (2%) on the gross proceeds of sales of restaurants in the City of Winona.

For purposes of this levy, the term "restaurant" means all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. The term "restaurant" does not include any school, hospital, convalescent 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: You should begin collecting the two percent (2%) additional tax beginning October 1, 2016. You should report the additional two percent (2%) tax, using Rate Code 93, either online using Taxpayer Access Point (TAP) or on paper form 72-010 Sales and Special Tax Return, if applicable, by November 20, 2016.