



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-16-11

July 20, 2017

NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF BYRAM TOURISM, PARKS AND RECREATION TAX

Senate Bill 3068, as passed by the 2017 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 Byram, Mississippi. The Bill levies a tax on the gross proceeds from room rentals for each hotel and motel located in the City of Byram. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on June 22, 2017. The effective date of the imposition shall be August 1, 2017. This special tax is in addition to all other taxes now imposed. The receipts from this levy will be used to promote Byram Tourism, Parks 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 City of Byram.

For purposes of this levy, the terms "hotel" or "motel" means any establishment engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes for transient guests, which establishment consists of five (5) or more guest rooms. The term "hotel" or "motel" does not encompass 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 August 1, 2017. You should report the additional two percent (2%) tax, using Rate Code 99, either online using Taxpayer Access Point (TAP) or on paper form 72-010 Sales and Special Tax Return, if applicable, by September 20, 2017.