



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-17-09

June 9, 2017

NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF BRANDON AMPHITHEATRE AND ANCILLARY IMPROVEMENT TAX

House Bill 1507, 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 Brandon, Mississippi. The Bill levies a tax on the gross proceeds of hotels and motels from the proceeds of room rentals in the City of Brandon. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on May 15, 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 fund the building of an Amphitheatre and ancillary improvements.

This special tax is levied at the rate of three percent (3%) on the gross proceeds of room rentals of hotels and motels in the City of Brandon.

For purposes of this levy, the term “hotel or motel” means and includes a place of lodging that at any one time will accommodate transient guests on a daily, weekly or monthly basis and that is known to the trade as such, and which is located within the city limits of the city.

IMPORTANT: You should begin collecting the three percent (3%) additional tax beginning August 1, 2017. You should report the additional three percent (3%) tax, using Rate Code 96, either online using Taxpayer Access Point (TAP) or on paper form 72-010 Sales and Special Tax Return, if applicable, by September 20, 2017.