



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-18-028

April 5, 2018

NOTICE TO ALL TAXPAYERS SUBJECT TO THE HORN LAKE OCCUPANCY TAX

House Bill 1472, as passed during the 2018 Regular Session of the Mississippi Legislature, extends the repeal date of the occupancy tax to be levied on each overnight room rental in all hotels and motels located in the corporate limits of the City of Horn Lake, Mississippi. The Mayor and Board of Aldermen of the City of Southaven adopted, by resolution, their intent to levy said tax. The effective date of the imposition shall be May 1, 2018. This special tax is in addition to all other taxes now imposed and may be cited as the Horn Lake Occupancy Tax. The receipts from this levy will be used to promote Tourism and Economic Development for the City of Horn Lake.

This occupancy tax is levied at the rate of two dollars (\$2.00) per room rental upon each overnight room rental from every person, firm or corporation operating a hotel or motel in the City of Horn Lake, Mississippi. The tax levy excludes charges for food, telephone, laundry, beverages and similar charges. It also excludes room rentals for day meetings where the room does not serve as overnight sleeping accommodations.

For purposes of this levy, the term "hotel" or "motel" means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests and which are known in the trade as such. 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 dollar (\$2.00) additional tax beginning May 1, 2018. Occupancy tax must be filed online through Taxpayer Access Point (TAP). Once you are registered for online access to TAP or if you currently file your taxes through TAP, you will need to log into your TAP account and click "Add Access to Existing Account" and select "Occupancy Tax", in order to file.