



June 20, 2018

Notice 72-18-30

**NOTICE TO ALL TAXPAYERS OF THE REPEAL OF THE CITY OF
COLUMBUS AND LOWNDES COUNTY RESTAURANT TAX**

The City of Columbus and Lowndes County Restaurant tax is no longer in effect as of July 1, 2018. The City of Columbus and Lowndes County Restaurant tax is levied at the rate of two percent (2%) of the gross proceeds of the sales of prepared food and beverages at restaurants located in the City of Columbus and Lowndes County, Mississippi. Please discontinue collecting the two percent (2%) tax on prepared foods and beverages, as of July 1, 2018.

All City of Columbus and Lowndes County Restaurant Tax collected after June 30, 2018 must either be:

- Remitted to the Department of Revenue on your next sales tax return.
- Refunded to your customer.

You are required to maintain documentation of refunds to customers for a period of at least thirty-six months.

Please feel free to contact this office should you need additional information.

Sales and Use Tax Bureau
601-923-7015