



August 20, 2018

Notice 72-18-34

**NOTICE TO ALL TAXPAYERS SUBJECT TO THE RICHLAND
TOURISM, PARKS AND RECREATIONS TAX FOR THE CITY OF
RICHLAND**

House Bill 1520, as passed by the 2018 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 Richland, Mississippi. The Bill levies a tax on the gross proceeds from room rentals for each hotel and motel located in the City of Richland. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on August 7, 2018. The effective date of the imposition shall be October 1, 2018. This special tax may be cited as the Richland Tourism, Parks and Recreation Tax.

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

***** Note – The 2% Rankin County Hotel and Motel Tourism Tax remains in effect for hotels and motels in Rankin County. Hotels and motels within the City of Richland will collect the three percent (3%) Richland Tourism Tax and the two percent (2%) for the Rankin County Tourism Tax in addition to the regular seven percent (7%) retail rate of tax for a total of twelve percent (12%).**

For purposes of this levy, the terms "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: Beginning October 1, 2018, you should begin collecting the additional three percent (3%). You should report the additional three percent (3%) tax, using Rate Code 94. If applicable, remit the tax online using Taxpayer Access Point (TAP) or on paper form 72-010 Sales and Special Tax Return by November 20, 2018.