



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-19-07

May 24, 2019

NOTICE TO ALL TAXPAYERS SUBJECT TO THE WAYNESBORO TOURISM PARKS AND RECREATION TAX FOR THE CITY OF WAYNESBORO

House Bill 1742, as passed during the 2019 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 Waynesboro, Mississippi. The Bill levies a one percent (1%) tax on hotels, motels and bed-and-breakfast establishments in the City of Waynesboro on the gross proceeds from overnight room rentals, exclusive of charges for food, telephone, laundry, beverages and similar charges, and a one percent (1%) tax on the gross proceeds of beer, alcoholic beverages, and prepared food in bars and restaurants within the City of Waynesboro. The Mayor and the Board of Aldermen adopted, by resolution, their intent to levy said tax on May 15, 2019. This special tax is in addition to all other taxes now imposed. The effective date of the imposition shall be July 1, 2019. This special tax may be cited as the Waynesboro Tourism Parks and Recreation Tax.

This special tax is levied at the rate of one percent (1%) on the gross proceeds of sales of hotels, motels and bed-and-breakfast establishments in the City of Waynesboro and the rate of one percent (1%) on the gross proceeds of sales of beer, alcoholic beverages and all prepared food in restaurants and bars within the City.

For purposes of this levy, the terms "hotel", "motel" or "bed-and-breakfast" means any establishment engaged in providing rooms intended for dwelling, lodging or sleeping purposes to transient guests on a daily or weekly basis, excluding hotels and motels or bed-and-breakfast establishments with less than six (6) guest rooms.

For purposes of this levy, the term "restaurant" means all places where prepared food and beverages, including beer and alcoholic beverages, are sold for consumption, whether such food is consumed on the premises or not. The term "restaurant" does not include any school, hospital, medical clinic, convalescent or nursing home, or any restaurant like facility providing food for students, patients, visitors and their families.

For purposes of this levy, the terms "bar" means all places, required by law to possess an on-premises Alcoholic Beverage Control permit, where beer and/or alcoholic beverages are sold for consumption on the premises.

IMPORTANT INFORMATION FOR HOTELS: Beginning July 1, 2019, continue collecting the seven percent (7%) sales tax using rate code 74. In addition, you should begin collecting the additional one percent (1%) on hotels, motels and bed-and-breakfast establishments using rate code 91.

IMPORTANT INFORMATION FOR RESTAURANTS AND BARS: Beginning July 1, 2019, continue collecting the seven percent (7%) sales tax using rate code 74. In addition, you should begin collecting the additional one percent (1%) on restaurants using rate code 90.