



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-21-10

July 8, 2021

NOTICE TO ALL TAXPAYERS SUBJECT TO THE MIZE TOURISM, PARKS AND RECREATION TAX FOR THE TOWN OF MIZE

House Bill 1465, as passed during the 2021 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on certain businesses located in the corporate limits of the Town of Mize, Mississippi. The Bill levies a two percent (2%) tax on the gross proceeds of sales of prepared food and beverages at all restaurants within the corporate limits of the Town of Mize. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on July 6, 2021. The effective date of the imposition shall be October 1, 2021. This special tax may be cited as the Mize Tourism, Parks and Recreation Tax.

This special tax is levied at the rate of two percent (2%) on the gross proceeds of sales of restaurants within the Town of Mize.

***** Note - Restaurants within the Town of Mize will now collect the two percent (2%) Mize Tourism, Parks and Recreation Tax in addition to the seven percent (7%) retail rate of tax for a total of nine percent (9%).**

For purposes of this levy, the term "restaurant" means all places within the town where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. The term "restaurant" does not include any school, hospital, or convalescent or nursing home, or restaurant-like facilities operated by or in connection with a school, hospital, medical clinic, or convalescent or nursing home providing food for students, patients, visitors or their families.

IMPORTANT INFORMATION FOR RESTAURANTS: Beginning October 1, 2021, continue collecting the seven percent (7%) sales tax using rate code 74. In addition, you should begin collecting the additional two percent (2%) on restaurants using rate code 92.