



May 04, 2022

Notice 72-22-04

**NOTICE TO ALL TAXPAYERS OF THE REENACTMENT OF THE
BYHALIA TOURISM, PARKS AND RECREATION TAX**

House Bill 1533 of the 2022 Regular Session re-enacts the Byhalia Tourism, Parks and Recreation Tax as of May 1, 2022. This special tax is levied at the rate of two percent (2%) on the gross proceeds from room rentals of hotels and motels in the Town of Byhalia, Mississippi. You should begin collecting the additional 2% tax upon receipt of this notice and including the tax collected on your next and subsequent returns. The additional 2% tax should be reported on your sales tax return under the Special Rate Code of 92.

For purposes of this levy, the term “hotel” or “motel” shall mean any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, where the establishment consists of six (6) or more guest rooms. 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.

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

Sales and Use Tax Bureau
601-923-7015