



# MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-22-09

June 14, 2022

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

House Bill 1441, as passed during the 2022 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 Oakland, Mississippi. The Bill levies a two percent (2%) tax on the gross proceeds of sales of restaurants and of prepared food at convenience stores within the corporate limits of the Town of Oakland. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on May 31, 2022. The effective date of the imposition shall be July 1, 2022. This special tax may be cited as the Oakland 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 and of prepared food at convenience stores within the Town of Oakland.

**\*\*\* Note - Restaurants and convenience stores within the Town of Oakland will now collect the two percent (2%) Oakland 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 terms "Restaurant" or "convenience store" means all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. The terms "restaurant" and "convenience store" do not include any school, hospital, convalescent or nursing home, or any restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors or their families.

**IMPORTANT INFORMATION FOR RESTAURANTS:** Beginning July 1, 2022, 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 and prepared food using rate code 92.