



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-23-15

August 14, 2023

NOTICE TO COUNTIES REGARDING USE TAX MODERNIZATION UPDATES

Senate Bill 2842 of the 2023 Regular Session amends section 27-65-35, Mississippi Code of 1972, which creates special funds in the state treasury to be used to provide monies to assist municipalities and counties in paying costs associated with road and bridge improvements and, for municipalities, water and sewer infrastructure improvements.

UPDATES FOR USE TAX MODERNIZATION FOR COUNTIES

- These monies shall not be used for salaries, benefits, or any form of compensation for employees, or for contract employees, administrative costs, debt service except as provided in subsection § 27-67-35(2)(a).
- These monies shall not be used for personal property or equipment (other than equipment to be permanently installed as part of a road or bridge).
- These monies shall not be used for the construction or maintenance of public buildings or other structures that are not integral to the system of roads and bridges.

If you have any questions, please contact the Sales Tax Department at 601-923-7015.