



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-23-16

September 5, 2023

NOTICE TO ALL TAXPAYERS SUBJECT TO THE EUPORA TOURISM TAX FOR THE CITY OF EUPORA

House Bill 1807, as passed during the 2023 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 Eupora, Mississippi. The Bill levies a two percent (2%) tax upon the gross sales of hotels, motels, and Airbnbs derived from room rentals and upon the gross proceeds of sales of restaurants within the corporate limits of the City of Eupora. The Mayor and the Board of Aldermen adopted, by resolution, their intent to levy said tax on August 7, 2023. The effective date of the imposition shall be October 1, 2023. This special tax may be cited as the Eupora Tourism Tax.

This special tax is levied at the rate of two percent (2%) on the gross sales of hotels, motels, and Airbnbs derived from room rentals and gross proceeds of sales of restaurants within the City of Eupora.

***** Note - Hotels, motels, Airbnbs and restaurants within the City of Eupora will now collect the two percent (2%) Eupora Tourism Tax in addition to the seven percent (7%) retail sales tax for a total of nine percent (9%).**

For purposes of this levy, "Hotel" or "motel" or "Airbnb" means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests. The term "hotel" or "motel" or "Airbnb" 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.

For purposes of this levy, "Restaurant" means all places, including restaurants, cafes, food trucks, delicatessens and similar eateries where prepared food and beverages are sold for consumption, whether such food is sold for consumption on the premises or not. The term "restaurant" does 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 HOTELS, MOTELS, AIRBNBS, AND RESTAURANTS:

Beginning October 1, 2023, continue collecting the seven percent (7%) retail sales tax and report this on your sales tax return using rate code 74. In addition, you should begin collecting the additional two percent (2%) special tax and report this on your sales tax return using rate code 92.