



# MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-15-03

May 15, 2015

## NOTICE TO ALL TAXPAYERS SUBJECT TO THE TOWN OF COMO TOURISM PARKS AND RECREATION TAX

House Bill 1586, as passed by the 2014 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 Como, Mississippi. The Bill levies a tax on the gross proceeds of restaurants from the sale of prepared foods and levies a tax of \$1.00 per night for each occupied room from each hotel or motels. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy such tax on April 21, 2015. The effective date of the imposition shall be June 1, 2015. The tax levies are in addition to all other taxes now imposed and may be cited as the Como Tourism and Parks and Recreation Tax.

This tax on restaurants is levied at the rate of two percent (2%) on the gross proceeds from the sale of prepared food.

The tax on hotels and motels is levied at the rate of \$1.00 per night for each occupied room..

For purposes of this levy, the term “hotel” or “motel” means 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.

For purposes of this levy, the term “restaurant” means all places where prepared food and beverages are sold for consumption on the premises. 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:** You should begin collecting the two percent (2%) additional tax on the sale of prepared food beginning June 1, 2015. You should begin collecting the \$1.00 per night per room tax on room rentals beginning June 1, 2015. You should report the additional two percent (2%) tax, using rate code 92, either online using Taxpayer Access Point (TAP) or on paper form 72-010 Sales and Special Tax Return, if applicable, by July 20, 2015. You should report the additional \$1.00 tax on your separate Occupancy Tax account to be established by our department, by July 20, 2015.