

Joseph L. Blount, *Chairman*
and *Commissioner of Revenue*

Terry L. Jordan
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MISSISSIPPI
STATE TAX COMMISSION

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October 28, 2005

Notice 05-24

**NOTICE TO ALL TAXPAYERS SUBJECT TO THE
CITY OF PONTOTOC TOURISM TAX**

House Bill No. 1815, as passed during the 2004 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on the gross income of certain businesses located in the City of Pontotoc, Mississippi. The Mayor and Board of Aldermen of the City of Pontotoc adopted, by resolution, their intent to levy said tax. The effective date of the imposition shall be December 1, 2005. This special tax is in addition to all other taxes now imposed and may be cited as the City of Pontotoc Tourism Tax.

This special tax is levied at the rate of two percent (2%) of the gross proceeds of sales derived from room rentals of hotels and motels and from the gross proceeds of sales of restaurants within the city. For the purposes of this levy, the term "hotel" or "motel" shall mean any establishment engaged in the business of furnishing or providing rooms intended for dwelling, lodging or sleeping purposes to transient guests, where such establishment consists of six (6) or more guest rooms. The term "restaurant" means all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. The terms "hotel", "motel" and "restaurant" do not include any school, hospital, convalescent or nursing home or sanitarium, or any hotel-like or restaurant-like facility operated by or in connection with such providing rooms or food for students, patients, visitors and their families.

In order to collect and remit these special taxes you should complete the enclosed Registration Application (Form 70-001) and forward said application to the Mississippi State Tax Commission, Tupelo District Office, P.O. Box 3000, Tupelo, MS 38803. Form 72-205 (Special Tax Return) should be used to report and remit these special taxes. These forms will be forwarded to you upon receipt of your completed Registration Application. **DO NOT INCLUDE THESE SPECIAL TAXES ON YOUR STATE SALES TAX RETURN. This special levy is effective December 1, 2005.**

MISSISSIPPI TAX COMMISSION

A handwritten signature in cursive script that reads "Meg Bartlett".

Meg Bartlett, Director
Sales and Use Tax Bureau