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To Departments of Government, State-Supported Institutions, and Taxing Entities:

In accordance with Senate Bill No. 2437 (Regular Session 2017) to amend Miss. Code Ann. § 27-101-21, annual reports by taxing entities shall now be filed with the Mississippi Department of Revenue effective from and after July 1, 2017.

Reports should be submitted via e-mail to the Mississippi Department of Revenue at [taxentity.annualreport@dor.ms.gov](mailto:taxentity.annualreport@dor.ms.gov) or mail to P.O. Box 22828 Jackson, MS 39225 to the attention of: TaxEntity-AnnualReport. An Excel file is the preferred method of receipt; however, .pdf submissions will be accepted. Excel templates for some taxing entities are attached. The templates were based on prior year reporting and may not be applicable for all taxing entities.

This notice is addressed to all known tax districts, boards, commissions, hospitals, authorities, regional or local agencies, and other known entities. Please share this notice with affiliated taxing entities in your taxing district. If you are not required to submit a report, please send notice so you may be removed from further correspondence.

For your reference, see the appended senate bill.

*Senate Bill No. 2437*

*An act to amend section 27-101-21, Mississippi Code of 1972, to require taxing entities to file their annual report on tax revenues with the ~~State Auditor~~ Department of Revenue instead of the State Auditor; and for related purposes.*

*Be it enacted by the legislature of the state of Mississippi:*

*Section 1. Section 27-101-21, Mississippi Code of 1972, is amended as follows:*

*27-101-21. (1) As used in this section, the following words and phrases shall have the meanings ascribed herein unless the context clearly indicates otherwise:*

- (a) "Taxing Entity" includes, but is not limited to, counties, municipalities, school districts, fire protection districts, road districts, water districts, sewer districts, utility districts, regional solid waste management authorities, utility authorities, drainage districts, community hospitals,*

*community college districts and junior college districts, housing commissions, and any other such regional or local agencies, authorities or entities created under law.*

*(b) "Tax revenue" includes, but is not limited to, revenue from ad valorem taxes, local sales taxes, gaming fee and taxes, payments in lieu of taxes, state sales tax diversions, fuel tax diversions and other tax sources.*

*(2) (a) In addition to any other requirements provided by law, a taxing entity shall file an annual report with the Department of Revenue providing the amount of tax revenue received by the taxing entity during the prior fiscal year. The report shall provide at least the following information:*

*(i) The total tax revenues derived from taxes levied by the taxing entity and/ or for the taxing entity;*

*(ii) The total tax revenues distributed to the taxing entity from state sales tax diversions, fuel tax diversions, ad valorem taxes, local sales taxes, payments in lieu of taxes, gaming fees and taxes and other sources; and*

*(iii) The sources from which the taxing entity received the tax revenues and the amounts received from each source.*

*(b) The report required under this subsection shall be filed by the taxing entity not later than ninety (90) days after the close of the fiscal year.*

*(3) The Reports filed under this section shall be posted on the \*\*\*Department of Revenue's website.*

*Section 2. This act shall take effect and be in force from and after July 1, 2017.*

Email questions to [taxentity.annualreport@dor.ms.gov](mailto:taxentity.annualreport@dor.ms.gov).

Sincerely,



Herb Frierson

Commissioner of Revenue