MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau Notice 72-26-14 September 15, 2026

NOTICE TO ALL TAXPAYERS SUBJECT TO THE ACKERMAN TOURISM AND PARKS AND RECREATION TAX FOR THE CITY OF ACKERMAN

Senate Bill 3401, as passed during the 2026 Regular Session of the Mississippi Legislature, authorized a special tax to be levied on businesses located in the corporate limits of the City of Ackerman, Mississippi. The special tax levies a two percent (2%) tax on the gross proceeds of restaurants within the corporate limits of the City of Ackerman. The Mayor and the Board of Aldermen adopted, by resolution, their intent to levy said tax on July 7, 2026. The effective date of the imposition shall be October 1, 2026. This special tax may be cited as the Ackerman Tourism and Parks and Recreation Tax.

For purposes of this levy, the term "prepared food" means food prepared or beverages prepared on the premises of a restaurant in the City of Ackerman. Prepared food may be eaten either on or off a restaurant's premises.

For purposes of this levy, the term "restaurant" means all places within the corporate limits of the city where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. Such places include food trucks, lunch stands, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, caterers, concession stands, convenience stores, grocery stores, dine-in restaurants and other similar businesses. The term "restaurant" does not include any school, hospital, convalescent or nursing home, and restaurant-like facility operated by or in conjunction with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors, and their families.

IMPORTANT INFORMATION FOR RESTAURANTS: Beginning October 1, 2026, continue reporting the seven percent (7%) sales tax using rate code 74 and begin collecting an additional two percent (2%) special tax. Report the additional two percent (2%) special tax on your sales tax return using rate code 92.

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