MISSISSIPPI DEPARTMENT OF REVENUE

Income Tax Bureau Notice 80-26-004 September 21, 2026

UPDATED NOTICE FOR WITHHOLDING ON MISSISSIPPI GAMING WINNINGS

Withholding on gaming winnings at Mississippi gaming establishments is collected at the rate of three percent (3%) on amounts that are paid or credited at the establishments. “Amounts that are paid or credited” means the amounts or credits that are subject to withholding and reporting requirements of the Internal Revenue Code.

Effective January 1, 2026, the amount subject to withholding is increasing to $2,000 on gaming winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, wagering pools, and poker tournaments, etc.