



MISSISSIPPI DEPARTMENT OF REVENUE

Income Tax Bureau Notice 80-25-002 December 22, 2025

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 for slot winnings is increasing from \$1,200 to \$2,000.