



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-13-008

July 29, 2013

NOTICE TO ALL TAXPAYERS SUBJECT TO THE NEW CITY OF BRANDON TOURISM, PARKS AND RECREATION TAX

House Bill 1427, as passed during the 2011 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on the gross proceeds of sales of restaurants and bars derived from the retail sales of prepared food and beverages located in the corporate limits of the City of Brandon, Mississippi. The Mayor and Board of Aldermen of the City of Brandon adopted, by resolution, their intent to levy the tax. This special tax is in addition to all other taxes now imposed and may be cited as the Brandon Tourism, Parks and Recreation Tax.

This special tax is levied at the rate of two percent (2%) of the gross proceeds of sales of restaurants and bars derived from retail sales of prepared food and beverages.

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. The term "restaurant" does not include any: school; hospital; convalescent or nursing home; restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors or their families; or convenience store or service station where the sale of prepared food constitutes less than fifty percent (50%) of the gross sales. The term "**Bar**" means any bar, tavern or lounge where alcoholic beverages are sold for consumption on the premises.

IMPORTANT: You should begin collecting the two percent (2%) additional tax beginning September 1, 2013. Paper filers should report the additional two percent (2%) on the new Sales and Special Tax Return which will be mailed out on October 7, 2013. Online filers may report the additional two percent (2%) on the Sales and Special Tax Return beginning October 7, 2013 using the Taxpayer Access Point (TAP) located on our website at www.dor.ms.gov.

Please contact the Sales and Use Tax Bureau for any additional information.