



# MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-18-027

April 9, 2018

## NOTICE TO ALL TAXPAYERS SUBJECT TO THE SOUTHAVEN RESTAURANT TAX

House Bill 1471, as passed during the 2018 Regular Session of the Mississippi Legislature, extends the repeal date of the special tax to be levied on the gross proceeds from the sales of restaurants located in the corporate limits of the City of Southaven, Mississippi. The Mayor and Board of Aldermen of the City of Southaven adopted, by resolution, their intent to levy said tax. The effective date of the imposition shall be May 1, 2018. This special tax is in addition to all other taxes now imposed and may be cited as the Southaven Restaurant Tax. The receipts from this levy will be used to promote Tourism, Parks and Recreation for the City of Southaven.

This special tax is levied at the rate of one percent (1%) of the gross proceeds of the sales of prepared food and beverages at restaurants located in the city of Southaven, Mississippi.

For purposes of this levy, the term "restaurant" shall mean all places where prepared food is sold through the use of facilities to accommodate twenty-five (25) or more persons and includes hotel and motel dining rooms. The term "restaurant" does not include any school, hospital, convalescent or nursing home, or any 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.

**IMPORTANT:** You should begin collecting the 1% additional tax beginning May 1, 2018. You should report the additional one percent (1%) tax, using rate code 94, either online using Taxpayer Access Point (TAP) or on paper form 72-010 Sales and Special Tax Return, if applicable, by June 20, 2018.