



November 29, 2018

Notice 72-18-37

**NOTICE TO ALL TAXPAYERS SUBJECT TO THE VAIDEN TOURISM,
PARKS AND RECREATION TAX FOR THE TOWN OF VAIDEN**

Senate Bill 3067, as passed by the 2018 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on certain businesses located in the corporate limits of the Town of Vaiden, Mississippi. The Bill levies a two percent (2%) tax on the gross proceeds of sales of restaurants or business from the sale of prepared foods in the Town of Vaiden. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on November 15, 2018. This special tax is in addition to all other taxes now imposed. The effective date of the imposition shall be January 1, 2019. This special tax may be cited as the Vaiden Tourism, Parks and Recreation Tax.

This special tax is levied at the rate of two percent (2%) on the gross proceeds of sales of restaurants and businesses from the sale of prepared foods in the Town of Vaiden.

For purposes of this levy, the term “restaurant” means all places within the town 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 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: Beginning January 1, 2019, you continue collecting the seven (7%) sales tax using rate code 74. In addition, you should begin collecting the additional two percent (2%) on restaurants using rate code 92. If applicable, remit the tax online using Taxpayer Access Point (TAP) or on paper form 72-010 Sales and Special Tax Return by February 20, 2019.