



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-19-12

November 6, 2019

NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF FLOWOOD CONFERENCE CENTER TAX

Senate Bill 2988, as passed by the 2019 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on certain businesses located in the corporate limits of the City of Flowood, Mississippi. The Bill levies a three percent (3%) tax on the gross proceeds of sales of room rentals of hotels and motels in the City of Flowood. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on August 19, 2019. The effective date of the imposition shall be December 1, 2019. This special tax is in addition to all other taxes now imposed. This special tax may be cited as the Flowood Conference Center Tax.

This special tax is levied at the rate of three percent (3%) on the gross proceeds of sales of room rentals of hotel and motel rooms in the City of Flowood.

***** Note – The two percent (2%) Rankin County Hotel and Motel Tourism Tax remains in effect for hotels and motels within the City of Flowood. Hotels and motels within the City of Flowood will collect the two percent (2%) Rankin County Hotel and Motel Tourism Tax, the three percent (3%) Flowood Conference Center Tax and the regular seven percent (7%) sales tax for a total of twelve percent (12%).**

For purposes of this levy, the terms “hotel” or “motel” mean and include a place of lodging that at any one time will accommodate transient guests on a daily, weekly or monthly basis and that is known to the trade as such, and which is located within the city limits of Flowood. The term “hotel” or “motel” does not include any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

IMPORTANT INFORMATION FOR HOTELS AND MOTELS: Beginning December 1, 2019, you should begin collecting the three percent (3%) additional hotel/motel tax. You should report the additional three percent (3%) Flowood Conference Center Tax using Rate Code 94, and continue reporting the two percent (2%) Rankin County Hotel/Motel Tax using Rate Code 99.