



October 12 , 2012

Notice 72-12-09

**NOTICE TO ALL TAXPAYERS SUBJECT TO THE WEST POINT
TOURISM, PARKS AND RECREATION PROMOTION TAX**

House Bill 1672, as passed by the 2012 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on the gross proceeds from room rentals for each hotel and motel and the gross proceeds of every restaurant located in the corporate limits of the City of West Point, Mississippi. The Mayor and the Board of Selectmen adopted, by resolution, their intent to levy said tax. The effective date of the imposition shall be November 1, 2012. This special tax is in addition to all other taxes now imposed and may be cited as the West Point Tourism Park and Recreation Promotion Tax.

This special tax is levied at the rate of one percent (1%) of the gross proceeds from room rentals for each hotel and motel and the gross proceeds of every restaurant located in the corporate limits of the City of West Point, Mississippi.

For purposes of this levy, the term "hotel" or "motel" shall mean any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, where the establishment consists of six (6) or more guest rooms. 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. The term "restaurant" means all places where prepared food and beverages are sold for consumption on the premises. The term "restaurant" does not include a 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 one percent (1%) additional tax beginning November 1, 2012. You should report the additional one percent (1%) in combination with the one percent (1%) already levied on the same entities. The combined two percent (2%) should be reported on the 2% line of Form 72-205 (Special Tax Return).

Received by: _____ Date: _____