

Sales and Use Tax Bureau  
1577 Springridge Road  
Raymond, Mississippi 39154



**MISSISSIPPI**  
**STATE TAX COMMISSION**

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February 21, 2007

Notice 07-2

**NOTICE TO ALL TAXPAYERS SUBJECT TO THE  
CITY OF BALDWIN TOURISM TAX**

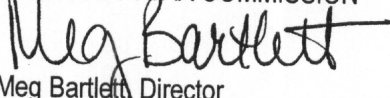
House Bill No. 1794, as passed during the 2004 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on the gross income of certain businesses located in the City of Baldwin, Mississippi. The Mayor and Board of Aldermen of the City of Baldwin adopted, by resolution, their intent to levy this tax. The effective date of the new tax is April 1, 2007. This special tax is in addition to all other taxes now imposed and may be cited as the City of Baldwin Tourism Tax.

This special tax is levied at the rate of two percent (2%) of the gross proceeds derived from room rentals of hotels and motels and at the rate of two percent (2%) of the gross proceeds of sales of restaurants and convenience stores derived from the sale of prepared food and beverages within the tax district.

For the purposes of this levy, the term "hotel or motel" shall mean any establishment engaged in the business of furnishing or providing six (6) or more rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests. The term "restaurant" or "convenience store" shall mean all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. The terms "restaurant" and "convenience store" do 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.

In order to collect and remit these special taxes you should complete the enclosed Registration Application (Form 70-001) and forward the application to the Mississippi State Tax Commission, Tupelo District Service Office, P. O. Box 3000, Tupelo, MS 38803. Form 72-205 (Special Tax Return) should be used to report and remit these special taxes. These forms will be forwarded to you upon receipt of your completed Registration Application. **DO NOT INCLUDE THESE SPECIAL TAXES ON YOUR STATE SALES TAX RETURN. This special levy is effective April 1, 2007.**

MISSISSIPPI TAX COMMISSION

  
Meg Bartlett, Director  
Sales and Use Tax Bureau