



# MISSISSIPPI STATE TAX COMMISSION

Sales and Use Tax Bureau

Notice 72-08-02

January 9, 2008

## NOTICE TO TAXPAYERS SUBJECT TO THE OCEAN SPRINGS FOOD AND BEVERAGE TAX

Senate Bill 3206, as passed during the 2007 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 Ocean Springs, Mississippi. The Mayor and Board of Aldermen of the City of Ocean Springs adopted, by resolution, their intent to levy this tax. The effective date of the new tax is February 1, 2008. This special tax is in addition to all other taxes now imposed and may be cited as the Ocean Springs Food and Beverage Tax.

This special tax is levied at the rate of two percent (2%) of the gross proceeds of the sales of prepared food and beverages from every person, firm, corporation or other entity operating a restaurant, bar, or both in the city.

For purposes of this levy, the term "restaurant" shall mean all places within the corporate limits of the city 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 home or nursing home; restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent home or nursing home providing food for student, patients, visitors or their families; or convenience store or service stations where the sale of prepared food constitutes less than fifty percent (50%) of the gross sales.

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, Gulf Coast District Service Office, 1141 Bayview Avenue, Biloxi, MS 39530-1601. 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 February 1, 2008.**

Please sign indicating receipt of this notice

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