



MISSISSIPPI STATE TAX COMMISSION

Sales and Use Tax Bureau

Notice 72-08-07

July 25, 2008

NOTICE TO ALL TAXPAYERS SUBJECT TO THE NATCHEZ OCCUPANCY TAX

Senate Bill 3191, as passed during the 2008 Regular Session of the Mississippi Legislature, authorizes an occupancy tax to be levied on hotels and motels located in the City of Natchez, Mississippi. The Mayor and Board of Aldermen of the City of Natchez adopted, by resolution, their intent to levy this tax. The effective date of the new tax is August 1, 2008. This special tax is in addition to all other taxes now imposed and may be cited as the Natchez Occupancy Tax.

This special tax is levied at the rate of two dollars (\$2.00) per day for each occupied hotel and motel located in the city limits of Natchez, Mississippi.

For purposes of this levy, the terms "hotels and motels" shall mean and include any place of lodging, including bed and breakfast operations, that will accommodate transient guests on a daily basis and are known to the trade as such.

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, Brookhaven District Service Office, 1385 Johnny Johnson Dr., Brookhaven, MS 39603-7999. Form 72-225 (Occupancy Tax Return) should be used to report and remit the occupancy tax. These forms will be forwarded to you upon receipt of your completed Registration Application. **DO NOT INCLUDE THE OCCUPANCY TAX ON YOUR STATE SALES TAX RETURN.** This special levy is effective August 1, 2008.

Please sign indicating receipt of this notice
