



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-24-09

October 04, 2024

NOTICE TO CITIES REGARDING ANNUAL USE TAX MODERNIZATION EXPENDITURE REPORTS

Annual Use Tax Modernization Expenditure Reports will now be submitted online through the Mississippi Department of Revenue's TAP website tap.dor.ms.gov. When logged into the city TAP account, select **MORE ACTIONS**. Under the section **DISTRIBUTION INFORMATION**, you will select **CITY USE MODERNIZATION FORM**. The city will enter the required annual expenditure information and submit the report. This DOES NOT apply to County Use Tax Modernization Expenditure Reports that are filed annually in May.

The actual expenditure totals for the city fiscal year ending September 30, 2024, should be submitted by November 15, 2024. The Department will use these expenditure totals to calculate the city's January and July 2025 payments.

If you have any questions, please contact the Sales and Use Tax Department at 601-923-7015.