

# Tourism and Economic Development Taxes (City and County Special Levies)

## **Aberdeen Tourism and Convention Tax**

*Chapter 942, Laws of 1994*

A 1% tax is imposed on the gross proceeds of hotels, motels and restaurants located in Aberdeen. This special levy is in addition to all other taxes now imposed. Effective February 1, 1995. No repeal date.

**"Hotel" and "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, where such establishment consists of 6 or more guest rooms and 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.

**"Restaurant"** means all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. "Restaurant" does 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 and their families.

## **Baldwyn Tourism Tax**

*Chapter 107, Laws of 2004; House Bill 1727, 2008 Regular Session*

A 2% tax is imposed on the gross proceeds derived from room rentals on all hotels or motels and on the gross proceeds of the sales of restaurants or the sales of prepared food at a convenience store in Baldwyn. This levy is in addition to all other taxes imposed. Repeal date July 1, 2011.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing 6 or more rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests. 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.

**"Restaurant" or "convenience store"** means 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.

## **Batesville Tourism and Economic Development Tax**

*House Bill 534, 1992 Regular Session; House Bill 1837, 1997 Regular Session*

A 3% tax is imposed on the gross income of restaurants, hotels and motels located in Batesville. This levy is in addition to all other taxes imposed. Effective January 1, 1994. Repeal date July 1, 2017.

**"Hotel" and "Motel"** means a place of lodging with more than 6 rental units that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such.

**"Restaurant"** means all places where prepared food is served for consumption, at which location the primary source of income (50% or greater) is the sale of prepared food for consumption. This includes places that serve such food inside, at drive-in facilities, or at drive-up windows.

## **Bay Springs Hotel and Motel Tax**

*House Bill 1972, Laws of 1996*

A 3% tax is imposed on the gross proceeds (excluding charges for telephone, food, laundry and similar services) derived from hotel and motel room rentals in Bay Springs. This levy is in addition to all other taxes imposed. Effective October 1, 1998. No repeal date.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing rooms intended or designed for lodging or sleeping purposes for transient guests, which establishment, consists of 5 or more guest rooms and 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.

## **Canton Tourist and Convention Tax**

*Chapter 866, Laws of 1989; Chapter 876, Laws of 1992; House Bill 839, 1994 Regular Session*

A 2% tax is imposed on the gross income of restaurants, hotels and motels in Canton, including but not limited to, the sales of beer and alcohol beverages sold to be consumed on the premises. This levy is in addition to all other taxes imposed. Effective June 1, 1989. No repeal date.

**"Hotel" or "motel"** means a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and is known to the trade as such. Such terms does not include a place of lodging with 10 or less rental units.

**"Restaurant"** means all places where prepared food is served and whose annual gross proceeds of sales or gross income for the preceding calendar year equals or exceeds \$100,000. For the purposes of calculating gross proceeds of sales or gross income, the sales or income of all establishments owned, operated or controlled by the same person, persons or corporation shall be aggregated.

## **Cleveland Economic Development Tax**

*Senate Bill 3151, 1996 Regular Session*

A 2% tax is imposed on the gross sales of bars, hotels, motels and restaurants. This tax is in addition to all other taxes imposed. Effective December 1, 1996. No repeal date.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, where such establishment consists of 6 or more guest rooms and does not include any hospital, convalescent or nursing home or sanitarium, or hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

**"Restaurant"** means all places where prepared food and beverages (including beer and alcohol beverages) are sold for consumption whether such food is consumed on the premises or not. "Restaurant" does 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.

**Note: Prior to June 1, 1998, restaurants and bars were 1%.**

## **Clinton Tourism Tax**

*House Bill 1716, 1995 Regular Session*

A 2% tax is imposed on the gross income of hotels and motels in Clinton. This tax is in addition to all other taxes imposed. Effective January 1, 1996. No repeal date.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes for transient guests, which establishment consists of 5 or more guest rooms and 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.

## **Coahoma County Tourism and Convention Tax**

*Chapter 914, Laws of 1991; Senate Bill 3112, 1992 Regular Session*

A 2% tax is imposed on the gross proceeds (excluding charges for telephone, laundry and similar service charges) of hotels and motels from room rentals in Coahoma County. The levy does not apply to gross proceeds from room rentals for day meetings where the room does not serve as overnight sleeping accommodations. Additionally, a 1% tax is imposed on the gross receipts of restaurants and bars from retail sales of prepared food, beer and alcohol beverages. This levy is in addition to all other taxes imposed. Effective May 1, 1993. No repeal date.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes for transient guests, which establishment consists of 10 or more guest rooms and does not include any hospital, convalescent or nursing home, 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.

**"Restaurant"** means all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not.

**"Bar"** means any bar, tavern or lounge which are on-premises Alcohol Beverage Control permit holders where alcohol beverages are sold for consumption on the premises.

## **Coast Coliseum and Convention Center Tax (Harrison County)**

*House Bill 1823, 2004 Regular Session*

A 2% tax is imposed on the gross proceeds from room rental of all hotels or motels in Harrison County. This levy is in addition to all other taxes imposed. Effective January 1, 2005. No repeal date.

## **Columbus Tourism Promotion and MUW Support Tax**

*Chapter 870, Laws of 1986*

A 2 % tax is imposed on the gross proceeds from room rentals of all hotels or motels in Lowndes County. This levy is in addition to all other taxes imposed. Effective August 1, 1983. No repeal date.

**"Hotel" and "motel"** means a place of lodging with more than 10 rental units that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such.

### **Columbus-Lowndes County Convention Tax**

*Chapter 859, Laws of 1983; Chapter 905, Laws of 1985; Senate Bill 3029, 2008 Regular Session*

A 2% tax is imposed on the gross receipts of restaurants in Lowndes County that have annual sales in excess of \$325,000 derived from the retail sales of prepared food, beer and alcohol beverages. This levy is in addition to all other taxes imposed. Effective August 1, 1986. Repeal date July 1, 2018.

**"Restaurant"** means any place where food is sold whether for consumption upon the premises or not and which has annual sales in excess of \$325,000.

**"Prepared Food"** means food prepared on the premises of a restaurant.

### **Corinth Area Tourism Promotion Tax**

*Chapter 861, Laws of 1983; Chapter 901, Laws of 1988; Chapter 899, Laws of 1992; Chapter 978, Laws of 1993; Chapter 1002, Laws of 1995; Senate Bill 3219, 1997 Regular Session*

A 2% tax is imposed on the gross revenue derived from occupancy of inns, bed and breakfast establishments, hotels, motels located in Corinth, and on the gross revenue derived from the sale of prepared food and beverages by restaurants in Corinth. When 50% or more of the gross revenue of a restaurant derives from the sale of prepared food, the tax is assessed upon the gross revenue derived from the sale of all foods and beverages served by such restaurant. When less than 50% of the gross revenue of a restaurant derives from the sale of prepared food, the tax is only assessed on the gross revenue derived from the sale of prepared foods. This levy is in addition to all other taxes imposed. Effective October 1, 1983. No repeal date.

### **Desoto County Convention Tourist Promotion Tax**

*Senate Bill 3173, 1996 Regular Session*

A 2% tax is imposed on the gross proceeds (including but not limited to sales of beer and alcohol beverages) of restaurants, hotels and motels. This tax does not apply to restaurants not selling alcohol beverages and whose gross sales or gross income is less than \$100,000 per year based on the preceding calendar year. In determining gross proceeds of sales or gross income, the sales or income of all establishments owned, operated or controlled by the same persons or corporations shall be aggregated. This levy is in addition to all other taxes imposed. Effective February 1, 1997. No repeal date.

**"Hotel" and "motel"** means a place of lodging that at any one time will accommodate 6 or more transient guests (guests who are accommodated for less than 7 days) and which are known to the trade as such.

**"Restaurant"** means all places where prepared food is sold through the use of facilities to accommodate 25 or more persons and includes a café, cafeteria, lunch stand, or any other place of business where prepared food is sold whether for consumption upon the premises or not.

### **Florence Economic Development and Recreational Facilities Tax**

*House Bill 1718, 1998 Regular Session; Senate Bill 3081, 1999 Regular Session*

A 2% tax is imposed on the gross proceeds of the sales of beer, alcohol beverages, and prepared food by bars and restaurants located in Florence. This levy is in addition to all other taxes imposed. Effective January 1, 1999. Repealed from and after December 31, 2014, or not more than two months following the time that the recreational facilities authorized to be constructed by this act have been completed and the cost of constructing such facilities has been paid.

**"Bar"** means all places, required by law to possess an on-premises Alcohol Beverage Control permit, where beer and/or alcohol beverages are sold for consumption on the premises.

**"Restaurant"** means all places where prepared food and beverages, including alcohol beverages, are sold for consumption, whether such food is consumed on the premises or not.

## **Flowood Tourist and Recreation Tax**

*House Bill 1703, Laws of 1996*

A 2% tax is imposed on the gross proceeds of sales of restaurants derived from retail sales of prepared food, beer and alcohol beverages. This levy is in addition to all other taxes imposed. Effective July 1, 1996. No repeal date.

**"Restaurant"** means any place where prepared food is sold whether consumed on the premises or not.

## **Greenwood Tourist and Convention Tax**

*Chapter 813, Laws of 1989; Senate Bill 3117, 1999 Regular Session; Chapter 950 Laws of 2004 Regular Session; House Bill 1712, 2008 Regular Session*

A 1% tax is imposed on the gross proceeds from room rentals of hotels and motels in Greenwood. For the purposes of this levy, gross proceeds do not include charges for telephone, laundry and similar service charges, and, excludes non-taxable rooms and room rentals for day meetings which do not serve as overnight sleeping accommodations. The tax also applies to the gross receipts of restaurants and bars from retail sales of prepared food, beer and/or alcohol beverages. Restaurants not selling alcohol beverages and whose gross proceeds of sales or gross income is less than \$100,000 per calendar year (based upon sales for the preceding calendar year) are excluded from the 1% levy. These levies are in addition to all other taxes imposed.

Repeal date September 30, 2011

## **Grenada Tourism Tax**

*Chapter 879, Laws of 1992; Chapter 975, Laws of 1994; Chapter 905, Laws of 1999; Chapter 943, Laws of 2003; Senate Bill 3229, 2007 Regular Session*

A 2% tax is imposed on the gross proceeds of sales from room rentals of hotels and motels within Grenada. Charges for laundry, telephone and other similar charges are included in gross proceeds of sales; however, the tax does not be levied upon or collected from gross proceeds of non-taxable rooms or room rentals for day meetings that do not serve as overnight sleeping accommodations. A 1% tax is imposed on the gross receipts of restaurants and bars from retail sales of prepared food, beer and/or alcohol beverages. This levy is in addition to all other taxes imposed. Effective August 1, 1992. Repeal date September 30, 2011.

**"Hotel" and "motel"** means a place of lodging with more than 6 rental units that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such.

**"Bar"** means any bar, tavern or lounge where alcohol beverages are sold for consumption on the premises.

**"Prepared food"** means food prepared on the premises.

**"Restaurant"** means any place, including hotel and motel dining rooms, cafeterias, cafes and lunch stands, as well as grocery and convenience stores where prepared food and drink are sold for consumption either on or off the premises.

## **Hancock County Tourism Tax**

*Chapter 1019, Laws of 1996; Chapter 980, Laws of 1998; Chapter 956, Laws of 2000; Chapter 977, Laws of 1001; Chapter 916, Laws of 2003; House Bill 1765, 2007 Regular Session*

A 2% tax is imposed on the gross proceeds of sales derived from room rentals by hotels, motels and similar establishments in Hancock County. The levy does not be levied upon or collected from gross proceeds of non-taxable rooms or complimentary sales. This levy is in addition to all other taxes imposed. Effective October 1, 1996. Repeal date July 1, 2010.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes for transient guests and does not include any hospital, convalescent or nursing homes 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.

## **Harrison County Tourism Commission Tax**

*Chapter 881, Laws of 1980; Chapter 918, Laws of 1990; House Bill 1687, 1999 Regular Session; House Bill 1823, 2004 Regular Session*

A 3% tax is imposed on the gross proceeds from room rental of all hotels or motels in Harrison County. This levy is in addition to all other taxes imposed. Effective October 1, 1980. No repeal date.

**"Hotel" or "motel"** means a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that are known to the trade as such, including hotels, motels, bed and breakfast inns, time-share condominiums, tourist courts, rooming houses or other places where sleeping accommodations are furnished or offered for pay, if more than 10 rooms are available for transient guests. The act excludes nursing home or institutions for the aged or the infirm and personal care homes. Hotels and motels with 10 or less rental units are exempt.

## **Hattiesburg Tourism Promotion Tax**

*Chapter 878, Laws of 1990; House Bill 1878, 1997 Regular Session; Chapter 1010, Laws of 2004; House Bill 1721, 2008 Regular Session*

A 2% tax is imposed on the gross revenue (exclusive of charges for food, telephone, laundry, beverages and similar charges) derived from the rental of hotel and motel in Hattiesburg. This levy is in addition to all other taxes now imposed. Effective November 1, 1990. Repeal date July 1, 2011.

**"Hotel" or "motel"** means a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis, excluding hotels or motels with 10 or less overnight rental units.

## **Hattiesburg Convention Promotion Tax**

*Chapter 952, Laws of 1991*

A 2% tax is imposed on the gross proceeds of sales of persons operating restaurants, alcohol beverage package retailers, and establishments holding an on-premise permit for the consumption of alcohol liquors in Hattiesburg. This levy is in addition to all other taxes now imposed. Effective November 1, 1991. No repeal date.

**"Restaurant"** means all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. "Restaurant" does 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 and their families, or any restaurant having annual gross sale of less than \$100,000.

## **Hernando Tourism and Economic Development Tax**

*House Bill 1699, 1999 Regular Session*

A tax of 1% is imposed on the gross proceeds (excluding charges for food, beverage, telephone, laundry and other similar charges) derived from hotel and motel room rentals. Room rentals for day meetings that do not serve as overnight accommodations are excluded. This levy is in addition to all other taxes now imposed. Effective August 1, 1999. No repeal date.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests and which are known in the trade as such. 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.

## **Holly Springs Recreation & Public Improvement Promotion Tax**

*Chapter 945, Laws 1999; Senate Bill 3118, 1999 Regular Session*

A 2 % tax is imposed on the gross proceeds of sales of hotels and motels, and on the gross proceeds of restaurants including the sale of beer and alcohol beverages sold for consumption on the premises, and from the sales of prepared foods. This levy is in addition to all other taxes now imposed. Effective November 1, 1999. No repeal date.

**"Hotel" or "motel"** means any establishment with 5 or more rental units engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging purposes to transient guests and which are known in the trade as such excluding establishments with four or less guest rooms.

**"Restaurant"** means all places where prepared foods and beverages are sold for consumption whether such food is consumed on the premises or not, and businesses that cater foods.

## **Horn Lake Tourism and Economic Development Tax**

*Chapter 1015, Local and Private Laws of 2004; House Bill 1532, 2008 Regular Session*

A tax of 1 ½% is imposed per room rental on each overnight room rental in hotels or motels in Horn Lake. The tax shall not be levied upon or collected on room rentals for day meetings where the room does not serve as overnight sleeping accommodations. This levy is in addition to all other taxes now imposed. Repeal date July 1, 2011.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests and 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.

## **Indianola Tourism Tax**

*Chapter 931, Laws of 2003; House Bill 1756, 2007 Regular Session*

A 2 % tax is imposed on the gross proceeds of sales of hotels and motels and on the gross proceeds of restaurants derived sales of prepared food, beer and any other alcohol beverages. This levy is in addition to all other taxes now imposed. Effective July 1, 2003. Repeal date July 1, 2011.

**"Hotel" or "motel"** means any establishment with 10 or more guest rooms and engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes to transient guests.

**"Restaurant"** means any place where prepared food and drink are sold for consumption either on or off premises.

## **Jackson Convention and Visitors Bureau Tax**

*Chapter 909, Laws of 1999; Chapter 941, Laws of 2004; House Bill 1713 2008 Regular Session*

A 1% tax is imposed on the gross proceeds of the sales of restaurants, hotels, and motels, including, but not limited to, sales of beer and alcohol beverages sold to be consumed on the premises. This levy is in addition to all other taxes imposed. Effective May 1, 1999 and shall stand repeal date from and after July 1, 2011.

**"Hotel" or "motel"** is a place of lodging that accommodates transient guests on a daily or weekly basis and that is known to the trade as such. Such term does not include a place of lodging with ten or less rental units.

**"Restaurant"** means all places where prepared food is sold and whose annual gross proceeds of sales or gross income for the proceeding calendar year equals or exceeds \$100,000. For the purpose of calculating gross proceeds of sales or gross income, the sales or income of all establishments owned, operated or controlled by the same person, persons, or corporation shall be aggregated.

**Note: Effective May 9, 2008, the term restaurant shall not include any non-profit organization that is exempt from federal taxation by 501(c)(3) IRC.**

## **Jackson Capital City Convention Center Tax**

*House Bill 1832, 2004 Regular Session*

A 1% tax is imposed on the gross proceeds of restaurant sales, sales of food and beverages in hotels and motels, including but not limited to, sales of beer and alcohol beverages sold to be consumed on the premises. A 3% tax on the gross proceeds of hotels and motels, and a 3% tax of the gross proceeds of sales at the convention center by caterers. This levy is in addition to all other taxes now imposed. Effective October 1, 1995. Levy remains in effect until the debt has been paid.

**"Hotel" or "motel"** means a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such. Such terms does not include a place of lodging with 10 or less rental units. Hotel 1r motel includes any establishment furnishing bed and breakfast accommodations to transient persons.

## **Jackson Occupancy Tax**

*Senate Bill 3236, 1995 Regular Session*

A tax of \$.75 per day for each occupied hotel or motel rooms in Jackson. Hotels or motels with 10 or less rental units are excluded. This levy is in addition to all other taxes imposed.

## **Kosciusko Tourist Promotion Tax**

*Chapter 847, Laws of 1989; Chapter 841, Laws of 1991*

A 2% tax is imposed on the gross income derived from the rental of hotel and motel rooms located in Kosciusko. This levy is in addition to all other taxes now imposed. Effective July 1, 1989. No repeal date.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests if such establishment consists of 6 or more guest rooms and 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.

### **Lauderdale County Tourism Commission Tax**

*Chapter 991, Laws of 1997; Chapter 936, Laws of 2001; Chapter 957, Laws of 2005; Senate Bill 2059, 2007 Regular Session*

A 2 ½% tax is imposed on the gross proceeds (excluding charges for food, telephone, laundry, beverages and similar charges) from room rental of all hotels and motels in Lauderdale County. The levy does not apply to gross proceeds from room rentals for day meetings where the room does not serve as overnight sleeping accommodations. This levy is in addition to all other taxes imposed. Effective June 1, 1997. Repeal date October 1, 2011.

**"Hotel" and "motel"** means a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such. Hotels and motels with 10 or less rental units are exempt.

### **Laurel Recreation and Public Improvement Tax**

*House Bill 2996, 1996 Regular Session; House Bill 1868, 1998 Regular Session*

A 2% tax is imposed on the gross proceeds derived from hotel and motel overnight room rentals and retail sales of certain restaurants and on the gross income derived from certain sales of alcohol beverages in Laurel. This levy is in addition to all other taxes imposed. Effective September 1, 1998. No repeal date.

**"Hotel" or "motel"** means a place of lodging in the city that at any one time will accommodate transient guests on a daily or weekly basis, excluding hotels or motels with 10 or less overnight rental units.

**"Restaurant"** means all places in the city where prepared food and beverages are sold for consumption, whether such foods are prepared or consumed on the premises or not and whose annual gross sales equal or exceeds \$100,000; however, it does 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 and their families.

### **Magee Recreational Facilities Tax**

*Senate Bill 3229, 1999 Regular Session*

A 1% tax is imposed on the gross proceeds of room rentals of hotels and motels and on the gross proceeds of sales of restaurants. This levy is in addition to all other taxes now imposed. Effective November 1, 1999. No repeal date.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests and known in the trade as such. This tax applies only to those establishments with 5 or more guest rooms. The terms "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.

**"Restaurant"** means all places where prepared food and beverages are sold for consumption either on or off the premises or not. Such term does not include any school, hospital, medical clinic, convalescent or nursing home, or prison facility providing food for students, patients, inmates, visitors or their families.

### **McComb Tourism and Economic Development Tax**

*Chapter 904, Laws of 2005; House Bill 1796, 2007 Regular Session*

A 3% tax on the gross proceeds (excluding charges for telephone, laundry and similar services) of sales derived from room rentals of hotels and motels. The tax is not due from room rentals for day meetings where the room does not serve as overnight sleeping accommodations, or room rentals to residential guests of the hotel or motel. Effective August 1, 2005. Repeal date December 31, 2009.

## Montgomery County Coliseum Support and Tourism Tax

*House Bill 1718, 1999 Regular Session*

A 2% tax is imposed on the gross proceeds of sales derived from room rentals of hotels and motels. This levy is in addition to all other taxes now imposed. Effective August 1, 2000. No repeal date.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guest and are known in the trade as such. Charges for food, telephone, laundry, beverages and similar charges are not included. The tax is not due from room rentals for day meetings where the room does not serve as overnight sleeping accommodations. The terms "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.

## Moss Point Tourism Tax

*House Bill 1740, 1995 Regular Session*

A 3% tax is imposed on the gross proceeds from room rentals of hotels and motels in Moss Point. This levy is in addition to all other taxes imposed. Effective September 1, 1995. No repeal date.

**"Hotels" or "motels"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, which establishment consists of 6 or more guest rooms and 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.

## Natchez Convention and Tourism Tax

*Chapter 893, Laws of 1973; Chapter 941, Chapter 849, Laws of 1974; Chapter 420, Laws of 1974; Laws of 1978; Chapter 843, Laws of 1989; Chapter 882, Laws of 1990; Chapter 888, Laws of 1992; House Bill 1883, 1998 Regular Session*

A 3 % tax is imposed on the gross proceeds of sales from room rental of all motels and hotels doing business in Natchez. Effective May 1, 1973. A 1 ½% tax is imposed on the gross proceeds of restaurants and on-premises Alcohol Beverage Control permittees, excluding those held by private clubs, organizations or associations in Natchez when the gross income of such businesses exceeds \$100,000 annually. Effective May 1, 1978. These tax levies are in addition to all other taxes imposed. No repeal date.

**"Hotel" or "motel"** means a place of lodging including bed and breakfast operations which accommodate transient guests on a daily basis and are known to the trade as such.

**Note: Rates were increased effective July 1, 1989. Prior to April 16, 1998, tax was levied on businesses located within Adam County.**

## Natchez Occupancy Tax

*Senate Bill 3191, 2008 Regular Session*

A tax of \$2 per day for each occupied hotel or motel rooms in Natchez. This levy is in addition to all other taxes imposed. Effective August 1, 2008.

## **New Albany Tourism Tax**

*House Bill 1906, 1997 Regular Session*

A 2% tax is imposed on the gross proceeds of sales from hotels, motels, restaurants, and such other establishments where prepared food is sold located in New Albany. This levy is in addition to all other taxes imposed. Effective September 1, 1997. No repeal date.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, which establishment consists of 6 or more guest rooms, and 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.

**"Restaurant"** means all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. Such term does 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.

## **Newton Occupancy Tax**

*Senate Bill 3152, 1996 Regular Session*

A tax of \$1.00 per day is imposed on each hotel or motel providing overnight room rentals in Newton. Hotel or motel includes any establishment engaged in furnishing or providing rooms for sleeping purposes. This levy is in addition to all other taxes imposed.

## **Ocean Springs Tourism and Economic Development Tax**

*House Bill 1836, 1998 Regular Session*

A 2 % tax is imposed on the gross proceeds (excluding charges for food, telephone, laundry, beverages, and similar charges) of room rentals of hotels, motels, and bed and breakfasts in Ocean Springs. Additionally, this tax is not levied upon gross proceeds derived from room rentals for day meetings where the room does not serve as overnight sleeping accommodations. This levy is in addition to all other taxes imposed. Effective December 1, 1998. No repeal date.

**"Hotel", "motel" and "bed and breakfast"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging, or sleeping purposes to transient guests and which are known to the trade as such.

## **Ocean Springs Food and Beverage Tax**

*Senate Bill 3206, 2007 Regular Session*

A 2% tax imposed on the gross proceeds of sales of prepared food and beverages of every restaurant or bar or both located in the city of Ocean Springs. This levy is in addition to all other taxes imposed. Effective February 1, 2008. The tax shall be discontinued by the governing authorities on the first day of the month immediately succeeding the date any indebtedness, including interest, incurred by the municipality for the projects or purposes for which the governing authorities levied the tax is retired, or in the event the municipality incurs no indebtedness, the first day of the month after all obligations for such projects or purposes have been paid.

**"Restaurant"** means 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 or nursing home; 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; or convenience store or service station where the sale of prepared food constitutes less than fifty percent (50%) of the gross sales. **"Bar"** means any bar, tavern or lounge where alcohol beverages are sold for consumption on the premises.

### **Oxford Tourism and Economic Development Tax**

*Chapter 865, Laws of 1983; Chapter 930, Laws of 1984; Chapter 19, Laws of 1988; House Bill 1868, 1997 Regular Session*

A 2% tax is imposed on the gross proceeds of sales from room rentals of motels or hotels in Oxford. This levy is in addition to all other taxes now imposed. Effective June 1, 1983. No repeal date.

**"Hotel" or "motel"** means any place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such.

### **Oxford Tourism and Stadium Construction Tax**

*Chapter 822, Laws of 1986*

A 2% tax is imposed on the gross receipts of restaurants in Oxford derived from retail sales of prepared food, beer and alcohol beverages and on the gross proceeds of sales of other businesses derived from retail sales of beer and alcohol beverages, excluding sales of alcohol beverages upon premises holding a package retailer's permit. This levy is in addition to all other taxes now imposed. Effective August 1, 1987. No repeal date.

**"Restaurant"** means any place where prepared food is sold whether for consumption upon the premises or not.

**"Prepared food"** means food prepared on the premises of the restaurant.

### **Pascagoula Tourism and Economic Development Tax**

*Senate Bill 3212, 2004 Regular Session; House Bill 1546, 2008 Regular Session*

A 3% tax on the gross proceeds of all hotels, motels and bed and breakfasts in Pascagoula. This levy is in addition to all other taxes now imposed. Effective August 1, 2005. Repeal date July 1, 2011.

### **Pearl (West) Restaurant Tax**

*Chapter 951, Laws of 2005; House Bill 1754, 2007 Regular Session*

A 2% tax is imposed on the gross proceeds of sales of restaurants in the West Pearl Restaurant District. This levy is in addition to all other taxes imposed. Effective November 1, 2005. No repeal date.

**"Restaurant"** means all places (including hotels and motels, cafeterias, cafes, lunch stands, grocery and convenience stores) where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. Such term does 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.

**Note: Effective April 4, 2007, "restaurant" does not include a concession stand which is a location at an athletic facility or theatre that sells drinks, snacks or other types of fast food to walk-up customers and does not provide seating for dining.**

### **Philadelphia Tourism and Economic Development Tax**

*Senate Bill 3199, 1999 Regular Session*

A 3% tax is imposed on the gross proceeds of sales derived from room rentals of hotels and motels. This levy is in addition to all other taxes imposed. Effective October 15, 1999. No repeal date.

**"Hotel" or "motel"** means a place of lodging that at any one time will accommodate transient guests on a daily basis and that is known to the trade as such. Hotels and motels with 6 or less guest rooms are exempt from this special tax. The terms "hotel" or "motel" includes 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.

## **Picayune Tourism and Economic Development Tax**

*Senate Bill 3298, 1998 Regular Session*

A 2% tax is imposed on the gross proceeds derived from room rentals of hotels, motels, or bed and breakfasts in the city of Picayune, and a 1% tax is imposed on the gross receipts of restaurants from retail sales of prepared food in the city of Picayune. This levy is in addition to all other taxes imposed. Effective September 1, 1998. No repeal date.

**"Hotel", "motel", or "bed and breakfast"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests and are known in the trade as such. The term "hotel", "motel", or "bed and breakfast" 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.

**"Prepared food"** means food prepared on the premises.

**"Restaurant"** means any place, including hotel and motel dining rooms, cafeterias, cafes and lunch stands, as well as grocery and convenience stores where prepared food and drinks are sold for consumption either on or off the premises.

## **Pontotoc Tourism and Retirement Tax**

*Chapter 1024, Laws of 2004; House Bill 1795, 2007 Regular Session*

A 2% tax is imposed on the gross proceeds of room rentals and on the sales of restaurants where prepared food and drink is sold in Pontotoc. This levy is in addition to all other taxes imposed. Repeal date July 1, 2012.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, which establishment consists of 6 or more guest rooms, and 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.

**"Restaurant"** means all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. Such term does 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.

## **Rankin County Hotel and Motel Tourism Tax**

*Senate Bill 3119, Laws of 1993*

A 2% tax is imposed on the gross proceeds (excluding charges for food, telephone, laundry, beverages and similar charges) of room rentals of hotels and motels operating within Rankin County. The levy does not include the gross proceeds for day meetings where the room does not serve as overnight sleeping accommodations. This levy is in addition to all other taxes imposed. Effective April 1, 1995. No repeal date.

**"Hotel" or "motel"** means a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that are known to the trade as such. Hotels and motels with 10 or less rental units are exempt.

## **Richland Economic and Community Development Tax**

*House Bill 1717, 1998 Regular Session; House Bill 1582, 1999 Regular Session; House Bill 1632, 2001 Regular Session*

A 2% tax is imposed on the gross proceeds of the sales of beer, alcohol beverages, and prepared food by bars and restaurants located in Richland. This levy is in addition to all other taxes imposed. Effective January 1, 1999. This levy will be repealed December 31, 2025, or not more than 2 months following the time that the multipurpose building authorized to be constructed by this act has been completed and the cost of constructing such building has been paid.

**"Bar"** means all places, required by law to possess an on-premises Alcohol Beverage Control permit, where beer and/or alcohol beverages are sold for consumption on the premises.

**"Restaurant"** means all places where prepared food and beverages, including alcohol beverages, are sold for consumption, whether such food is consumed on the premises or not.

## **Ridgeland Tourist and Convention Tax**

*Senate Bill 3123, 1997 Regular Session*

A 1% tax is imposed on the gross proceeds of sales of restaurants, hotels and motels, including, but not limited to sales of alcohol beverages to be consumed on the premises. This levy is in addition to all other taxes imposed. Effective October 1, 1997. No repeal date.

**"Hotel" or "motel"** means a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such. Such terms does not include a place of lodging with 10 or less rental units.

**"Restaurant"** means all places where prepared food is sold and whose annual gross proceeds of sales or gross income for the preceding calendar year equals or exceeds \$100,000. For the purpose of calculating gross proceeds of sales or gross income, the sales or income of all establishments owned, operated or controlled by the same entity shall by aggregated.

## **Ripley Tourism Tax**

*Senate Bill 3206, 2008 Regular Session*

A 2% tax is imposed on the gross proceeds of hotels and motels and on the gross proceeds of sales of food and beverages by restaurants located in Ripley. This levy is in addition to all other taxes imposed. The effective date is January 1, 2009 and is repealed effective July 1, 2011.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, which establishment consists of 6 or more guest rooms, and 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.

**"Restaurant"** means all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. Such term does 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

## **Southaven Tourism and Convention Tax**

*House Bill 1618, 1993 Regular Session*

A 1% tax is imposed on the gross income of hotels and motels in Southaven. This levy is in addition to all other taxes imposed. Effective August 1, 1993. No repeal date.

**"Hotel" and "motel"** means a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such. Such terms does not include a place of lodging with 10 or less rental units.

## **Starkville Motel-Hotel Tax**

*Chapter 854, Laws of 1986*

A 2% tax is imposed on the gross proceeds of sales from room rentals of hotels and motels in Starkville. This levy is in addition to all other taxes imposed. Effective June 1, 1986. No repeal date.

**"Gross income"** means the total revenue generated by a restaurant from the sale of prepared or prepackaged food, alcohol and non-alcohol beverages.

**"Hotel" and "motel"** means any establishment having 10 or more rooms, engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes for transient guests, not including 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.

## **Starkville Economic Development, Tourism and Convention Tax**

*Chapter 950, Laws of 1994; House Bill 1833, 2004 Regular Session*

A 2% tax is imposed on the gross proceeds of sales of restaurants in Starkville. This levy is in addition to all other taxes imposed. Effective December 1, 1994. Repeal date July 1, 2015.

**"Gross income"** means the total revenue generated by a restaurant from the sale of prepared or prepackaged food, alcohol and non-alcohol beverages.

**"Restaurant"** means all places where prepared food and beverages are sold for consumption either upon or off the premises and include catering activities for prepared food sold in Starkville. "Restaurant" does not include any school, hospital, convalescence or nursing home or any restaurant-like facility operated by or in connection with providing food for students, teachers, patients, visitors and their families.

## **Stone County Economic Development and Tourism Tax**

*Senate Bill 3072, 1999 Regular Session*

A 2% tax is imposed on gross proceeds of sales derived from restaurants and from rental of hotel and motel rooms in Stone County. Hotels and motels are places of lodging for transient guests on a daily or weekly basis and include camping areas, motor home parks, recreational vehicle parks, bed and breakfast inns and other transient lodgings. Restaurant means any place where food and drink are prepared on the premises and sold for consumption either on or off the premises. This levy is in addition to all other taxes imposed. Effective date is May 1, 2000. No repeal date.

## Tishomingo County Tourist Tax

*House Bill 1656, 1993 Regular Session*

A 2% tax is imposed on the gross proceeds (excluding charges for telephone, laundry and similar service charges) of hotels and motels from room rentals in Tishomingo County. The levy does not apply to gross proceeds from non-taxable rooms, room rentals for day meetings where the room does not serve as overnight sleeping accommodations, or room rentals to residential guests of a hotel or motel. This levy is in addition to all other taxes imposed. Effective July 1, 1993. No repeal date.

**"Hotel" and "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes for transient guests, which establishment consists of 5 or more guest rooms and 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.

## Tunica County Tourist and Convention Tax

*House Bill 1691, Laws of 1996; House Bill 1559, 1999 Regular Session*

A tax of 3% is imposed on the gross proceeds (excluding charges for food, beverage, telephone, laundry and other similar charges) of hotels and motels from room rentals, and the gross proceeds of restaurants and bars derived from the retail sales of prepared food or alcohol beverages including beer and light wine. The levy excludes the gross proceeds of non-taxable rooms, complimentary rooms, or room rentals for day meetings that do not serve as overnight sleeping accommodations and excludes the gross proceeds from complimentary sales of foods or beverages. This levy is in addition to all other taxes imposed. Effective October 1, 1996. No repeal date.

**"Hotel" and "motel"** means any establishment having 10 or more rooms, engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes for transient guests, not including 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.

**"Retail sales"** means gross receipts (the term does not include complimentary rooms, food or beverages.)

**"Restaurant"** means any place, including hotel dining rooms, casinos, cafeterias, cafes and lunch stands, where prepared food and drink are sold for consumption either upon or off the premises, but does not include small grocery stores or service stations where the sale of prepared food constitutes less than 50% of the gross sales. **(Note: Rate was increased from 2% to 3% on hotels and from 1% to 3% on restaurants and bars effective July 1, 1999)**

## Tupelo Convention and Tourism Promotion Tax

*Chapter 880, Laws of 1985; Chapter 884, Laws of 1990*

A tax of 2% is imposed on the gross proceeds of sales from room rentals of motels and hotels and upon the gross income of restaurants in Tupelo. This levy is in addition to all other taxes imposed. Effective date for hotels is June 1, 1986, and the effective date for restaurants June 1, 1990. No repeal date.

**"Hotel" or "motel"** means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, where such establishment consists of 10 or more guest rooms and 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.

**"Restaurant"** means all places where prepared food and beverages are sold for consumption, whether such food is consumed on the premises or not. "Restaurant" does 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 and their families.

## **Tupelo Water Procurement Facility Tax**

*Chapter 920, Laws of 1988*

A .25% tax is imposed on all retail sales and services in Tupelo which are subject to the general rate of state sales tax. This levy is in addition to all other taxes now imposed. Effective February 1, 1989, and shall stand repealed upon certification to the Tax Commission by the trustee of the special fund that certain criteria have been met as required, and the tax shall stand repealed effective on the first day of the month immediately following such certification.

## **Vicksburg Convention – Tourism Promotion Tax**

*House Bill 1699, 1995 Regular Session*

A 2% tax is imposed on the gross proceeds of room rentals of hotels and motels operating in Vicksburg. This levy is in addition to all other taxes imposed. Effective December 1, 1996. No repeal date.

**“Hotel” or “motel”** means a place of lodging that at any one time will accommodate 6 or more transient guests (guests who are accommodated for less than 7 days) and are known to the trade as such.

## **Warren County Tourism Promotion Tax**

*Chapter 521, Laws of 1972*

A 1% tax is imposed on the gross proceeds (including but not limited to sales of beer and alcohol beverages) of sales or gross income of restaurants, hotels and motels. The levy does not apply to restaurants not selling alcohol beverages under an on-premises ABC permit and whose gross income is less than \$100,000 per calendar year. All persons operating a restaurant, cafe, cafeteria, delicatessen, lunch stand, drive-in or other establishment selling prepared foods and who holds an on-premises liquor permit is subject to the special tax. A lunch counter in a store, airport, bus terminal or commercial building is classed as a restaurant. A delicatessen is subject to the tax even when operated as a part of a grocery store. This levy is in addition to all other taxes imposed. Effective August 1, 1972. No repeal date.

**“Hotel” or “motel”** means a place of lodging that at any one time will accommodate 6 or more transient guests (guests who are accommodated for less than 7 days) and are known to the trade as such.

**“Restaurant”** means all places where prepared food is served through the use of facilities to accommodate 25 or more persons and includes hotel and motel dining rooms. "Restaurant" includes a cafe, cafeteria, lunch stand or any other place of business where prepared food is sold whether for consumption upon the premises or not.

## **Washington County Convention and Visitors Tax**

*Chapter 816, Laws of 1991; Chapter 953, Laws of 1996; Chapter 969, Laws of 2000; Chapter 910, Laws of 2003; House Bill 1823, 2007 Regular Session*

A 1% tax is imposed on the gross proceeds of sales or gross income of hotels, motels, restaurants, and establishments holding an “on-premises” permit for the consumption of alcohol liquors located in Washington County. Restaurants that have gross proceeds of sales or gross income of less than \$100,000 per calendar year are excluded from this levy. This levy is in addition to all other taxes imposed. Effective August 1, 1991. Repeal date July 1, 2011.

**“Hotel” and “motel”** means a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that are known to the trade as such. Hotels and motels with 10 or less rental units are exempt from this special tax.

**“Restaurant”** means a place which is regularly engaged in serving cooked or prepared meals to customers for compensation for on premises or off-premises consumption, including restaurants and lunch counters located in other retail establishments, but does not include delicatessen departments of grocery and convenience stores which do not provide seating facilities for customers for on-premises consumption of meals. Restaurants and establishments selling alcohol beverages operated by bona fide private clubs organized for some common object other than the sale of goods and alcohol beverages are exempt.

## **West Point Recreation/Public Improvement Promotion Tax**

*Senate Bill 3148, 1996 Regular Session*

A 1% tax is imposed on the gross income of restaurants, hotels, and motels. This levy is in addition to all other taxes imposed. Effective December 1, 1996. No repeal date.

**"Hotel" or "motel"** means a place of lodging within the city that at any one time will accommodate transient guests on a daily or weekly basis, excluding hotels or motels with 10 or less overnight rental units.

**"Restaurant"** means all places within the city where prepared foods and beverages are sold for consumption, whether such foods are prepared or consumed on the premises or not. "Restaurant" does 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 and their families.

## **Yazoo County Tourist and Convention Tax**

*House Bill 1468, 1992 Regular Session; Senate Bill 3310, 1998 Regular Session*

A 2% tax is imposed on the gross proceeds of restaurants, hotels and motels, including, but not limited to, sales of beer and alcohol beverages sold to be consumed on the premises. This levy is in addition to all other taxes imposed. Effective March 1, 1993. No repeal date.

**"Hotel" or "motel"** means a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such. Such terms does not include a place of lodging with 10 or less rental units.

**"Restaurant"** means all places where prepared food is sold, either to be served for consumption at the establishment or to be taken from the establishment for consumption.

***The listing above provides general information only and does not constitute a regulation of the State Tax Commission. Please be aware that legislation, regulations, court decisions, notices and announcements could affect the accuracy of this information. Please review the Mississippi Code for complete information.***