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Mississippi State Tax Commission
Office of Audit and Compliance

Memo

To: Exhibitors at Fairs, Flea Markets, Promoted Events, Etc.

From: Mississippi State Tax Commission

Date: April 17, 2008

Re: Sales Tax

"Except as otherwise provided in Miss. Code Ann. Sections 27-65-17, upon every person engaging or continuing within this state in the business of selling any tangible personal property whatsoever there is hereby levied, assessed and shall be collected a tax equal to seven percent (7%) of the gross proceeds of the retail sales of the business."

Each exhibitor is required to collect and remit sales tax on all sales made during this event on this form, even if you are already registered at another location to collect and remit Mississippi sales tax.

This form should be used to report sales made during this event as well as the amount of sales tax due. This form along with your payment must be submitted to the promoter of this event on the final day prior to leaving. **If paying by check, the check should be made out to the promoter of the event**

The promoter is required to provide a list of all exhibitors participating in this event to the Tax Commission.

NOTICE: Your records are subject to audit at any time for the purpose of confirming information provided on this form.

Festival/Event Name _____ Date _____

Exhibitor's Name _____

Address: _____

City, State, Zip _____

Taxable Sales (Sales before tax calculation) _____

Multiply sales by tax rate x 7% Sales Tax

Tax Due _____

_____

Signature of Taxpayer or Agent Date Phone Number

I declare, under the penalties of perjury, that this return (including any accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.