

## Mississippi City/County (Local) Room/Restaurant Special Tax Percentage

| City/County             | Room Tax %             | Restaurant Tax % |
|-------------------------|------------------------|------------------|
| Aberdeen                | 1.0                    | 1.0              |
| Baldwyn                 | None                   | 2.0              |
| Batesville              | 3.0                    | 3.0              |
| Bay Springs             | 3.0                    | None             |
| Canton                  | 2.0                    | 2.0              |
| Cleveland               | 2.0                    | 2.0              |
| Clinton                 | 2.0                    | None             |
| Coahoma County          | 2.0                    | 1.0              |
| Columbus-Lowndes        | 2.0                    | 2.0              |
| Corinth                 | 2.0                    | 2.0              |
| DeSoto County           | 2.0                    | 2.0              |
| Florence                | None                   | 2.0              |
| Flowood                 | None                   | 2.0              |
| Greenwood               | 1.0                    | 1.0              |
| Grenada                 | 2.0                    | 1.0              |
| Hancock County          | 2.0                    | None             |
| Harrison County         | 5.0                    | None             |
| Hattiesburg             | 2.0                    | 2.0              |
| Hernando                | 1.0                    | None             |
| Holly Springs           | 2.0                    | 2.0              |
| Horn Lake               | 1.5                    | None             |
| Indianola               | 2.0                    | 2.0              |
| Jackson (city)          | 4.0                    | 2.0              |
| Kosciusko               | 2.0                    | None             |
| Lauderdale County       | 2.5                    | None             |
| Laurel                  | 2.0                    | 2.0              |
| Magee                   | 1.0                    | 1.0              |
| McComb                  | 3.0                    | None             |
| Montgomery County       | 2.0                    | None             |
| Moss Point              | 3.0                    | None             |
| Natchez                 | 3.0 plus \$2 per night | 1.5              |
| New Albany              | 2.0                    | 2.0              |
| Newton                  | \$1 per night          | None             |
| Ocean Springs           | 2.0                    | 2.0              |
| Oxford                  | 2.0                    | 2.0              |
| Pascagoula              | 3.0                    | None             |
| Pearl (West Pearl only) | None                   | 2.0              |
| Philadelphia            | 3.0                    | None             |
| Picayune                | 2.0                    | 1.0              |
| Pontotoc (city)         | 2.0                    | 2.0              |
| Rankin County           | 2.0                    | None             |
| Richland                | None                   | 2.0              |
| Ridgeland               | 1.0                    | 1.0              |
| Ripley                  | 2.0                    | 2.0              |
| Southaven               | 1.0                    | None             |
| Starkville              | 2.0                    | 2.0              |
| Stone County            | 2.0                    | 2.0              |
| Tishomingo County       | 2.0                    | None             |
| Tunica County           | 3.0                    | 3.0              |
| Tupelo                  | 2.0                    | 2.0              |
| Vicksburg               | 3.0                    | 1.0              |
| Washington County       | 1.0                    | 1.0              |
| West Point              | 1.0                    | 1.0              |
| Yazoo County            | 2.0                    | 2.0              |

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54 entities as of November 30, 2009.