



DEPARTMENT OF REVENUE STATE OF MISSISSIPPI

BUSINESS TAX ADMINISTRATION GULF COAST DISTRICT OFFICE

Date: 1/9/24

To whom it may concern:

The following promoted event Biloxi Boat Show for Promoter Danvich Prod. dba Gulf Coast Shows (Legal Entity) to take place on March 8-10, 2024

at the MS Coast Coliseum, 2350 Beach Blvd, Biloxi, MS 39531

has been registered with the Mississippi Department of Revenue.

Should you have further questions regarding this matter, please contact the Mississippi Department of Revenue at 228-436-0554.

[Handwritten signature]

Laura Baxter / Kristy Scobee Bureau Director Office of Audit and Compliance

Please give a brief description of what the event will entail.

Consumer show featuring boats + marine accessories for sale to the public March 8-10, 2024

Will you or any vendors offer goods for sale? YES [checked] NO

Contact Name Melissa Miller Phone number 251-377-6320

Signature [Handwritten signature]

Email address melissa@gulfcoastshows.com

\*Once the registration is completed, a copy of this form (signed by a Bureau Director) will be provided to the promoter to deliver to the owner/landlord of the facility where the promoted event will take place.



**Promoted Event Close Out**

Promoter/Entity Name DAMRICH PRODUCTIONS INC. Acct#1311-8068

Festival/Event Name BILOXI BOAT SHOW Event Date(s) 03/08/24- 03/10/24

Location of Festival/Event 2350 BEACH BLVD., BILOXI MS 39531-4914

Detail of Total Sales/Collections without tax:

1. Event Tickets / Admissions		2. Food & Beverages	
3. All Other Sales		4. Carnival Rides	
5.			
6. Total of ALL Sales for Event			

\*From Above:

A. Taxable Sales

Tax Rate

B. Tax Due

7. Total ALL Sales General Sales Tax		7%	
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\*If Applicable:

8. Food/Beverage Sales only - Special Tax Levy			
9. Total ALL Sales Jackson City Sales Tax		1%	
10. Total ALL Sales Tupelo City Sales Tax		0.25%	
11.			
<b>12. TOTAL TAX DUE FOR EVENT</b>			

DUE DATE:

13. Less 2% Discount (\$50 MAX per tax type) if paid by 03/22/24 \_\_\_\_\_

14. Add 10% Penalty if not paid by 03/22/24 \_\_\_\_\_

**15. TOTAL PAYMENT DUE** \_\_\_\_\_

Please include a master list of all vendors. Copies of the individual vendor forms are required.

\_\_\_\_\_  
Signature of Promoter 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.*



Instructions for Promoted Event Close Out form:

For all lines 1-5 – sales tax should not be included in the total entered.

Box 1 – Total collections made for Admissions / Ticket Entry to the event. This should include early admissions sales made prior to the event.

Box 2 – Total collections made for prepared food and beverage sales including all promoter and vendor sales.

Box 3 – Total collections made for all other promoter and vendor sales (i.e all non-food and non-beverage sales)

Box 4 – Total collections made from vendor for Carnival Rides tickets/armbands/sales.

Box 5 – Instruction to be provided as needed.

Box 6 – Add boxes 1 – 5 = Total collections/sales for event.

Box 7 – A. Total from Box 6 / B. Multiply Box 7A times 7% tax rate.

Box 8 – A. Total from Box 2 / B. Multiply Box 8A times tax rate per form.

Box 9 – Instruction to be provided as needed.

Box 10 – For events located within in the city limits of Jackson.

A. Total from Box 6 / B. Multiply Box 10A times 1% tax rate.

Box 11 – For events located within the city limits of Tupelo.

A. Total from Box 6 / B. Multiply Box 11A times .25% tax rate.

Box 12 – Add boxes 7B – 11B = Total tax due for event

Line 13 – If paid by the listed due date, use the chart below to calculate the discount.

For each line, multiply amount entered in box A times 2% and enter as discount.

If any calculated line is more than \$50, enter \$50 max.

	A. Tax Due		Discount (MAX \$50)
Total Amount from Box 7B and 11B (if applicable)		2%	
Total Amount from Boxes 8B, 9B, and 10B		2%	
<b>DISCOUNT TOTAL = TAKE TO LINE 13</b>			

Line 14 – If not paid by the due date, multiply Box 12 times 10% and enter on line 14.

Line 15 – Line 12 minus line 13 OR plus line 14, enter calculated amount on line 15.

**This is the amount you owe.**



To: Promoters of Fairs, Flea Markets, Promoted Events, Etc.  
From: Mississippi Department of Revenue  
Date: September 1, 2023  
Re: Sales Tax

During the event, you should provide each exhibitor a copy of the enclosed letter, which serves as a sales tax return for the event. At the conclusion of the event, you should collect the completed sales tax returns from each exhibitor, even those exhibitors who are registered with the State to collect and remit Mississippi sales tax. Please make certain that you have the appropriate procedures in place to monitor and control the collection of sales taxes collected at your event.

If there is an admission charge to the event, the owner/promoter/operator of the flea market, antique mall, or promoted event is responsible for remitting a 7% amusement tax. If the event is held in a fully enclosed publicly owned building or livestock facilities, agriculture facilities, or other facilities constructed, renovated, or expanded with funds from the grant program authorized under Section 18 of Chapter 530, Laws of 1995, the tax rate is 3% of the proceeds. If there is a separate charge for parking, 7% sales tax is due on that charge.

Independent sellers are people selling products that are not normally sold through stores, such as health products, kitchen products, and women's and men's accessories. Some companies collect sales tax from their independent sellers on the suggested retail price when the products are ordered by the independent sellers. Receipts for sales tax paid should be issued to independent sellers.

Within ten (10) days of the event's conclusion, you should submit the returns and monies collected to the Department of Revenue. You are required to provide a list of all exhibitors to the Department of Revenue when the return for the event is submitted, as well as copies of each vendor's completed return.

1. Prepare the above and mail your Promoted Event Close Out form, along with your check payable to the DOR for full payment or
2. Bring the above and the Promoted Event Close Out form to the district office where a receipt will be issued for any cash payment. You will be required to witness the process of verifying cash payment and receipting.

Notice: You are responsible for any returned checks taken from exhibitors and submitted by you in payment of taxes due from this event. You are also responsible for any exhibitor that fails to submit a return for this event.



DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

BUSINESS TAX ADMINISTRATION  
GULF COAST DISTRICT OFFICE

To: Exhibitors at Fairs, Flea Markets, Promoted Events, Etc.  
 From: Mississippi Department of Revenue  
 Date: 01/10/2024  
 Re: Sales Tax

**“Except as otherwise provided in Miss. Code Ann. Section 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, including **independent sellers**, 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.

**Independent sellers** are people selling products that are not normally sold through stores, such as health products, kitchen products, and women’s accessories. Some companies collect sales tax from their independent sellers on the suggested retail price when the products are ordered by the independent sellers. Independent sellers should collect sales tax on sales at the promoted event and turn the sales tax collected over to the event promoter. The independent seller should obtain an official receipt of the sales tax remitted. The independent seller may send a request for refund or credit, for any sales tax pre-paid for products, to the product company. The request should include a list of every product sold at the event and the receipt of sales tax paid at the event.

If you are already registered with the State of Mississippi to collect and remit sales tax, the sales reported on this form should be reported as wholesale sales on your normal sales tax return filed for the period that this event occurs within. This will allow the sales tax on these sales to be reported and remitted one time under the promoter’s tax account.

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 Department of Revenue.

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

Festival/Event Name DAMRICH PRODUCTIONS INC\*BILOXI BOAT SHOW Date 03/08/24 - 03/10/24

Location of Festival/Event 2350 BEACH BLVD., BILOXI MS 39531-4914

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.*