



MS COVID-19 Business Relief Payments

Due to the COVID-19 outbreak, many Mississippi businesses have been impacted due to closures. Recent legislation created the “Mississippi COVID 19 Relief Payment Fund” in order to assist Mississippi small businesses affected during this time. The DOR is in the process of determining which businesses will be eligible for the payments, but the following are some basic guidelines and answers.

Who is Eligible for the Payment?

Eligible taxpayers must be a Mississippi resident or have a permanent permitted location in the state prior to March 1, 2020. Eligible taxpayers must have 50 or fewer employees and have an active sales or withholding account with the DOR. Taxpayers also must have filed income tax returns in 2018, 2019 or intends to file for 2020.

The business must have also been subject to a COVID 19 related state, municipal and / or county required business closure. The taxpayer must be in of the following industries:

NACIS Code	Business Description
4421	Furniture Stores
4422	Home Furnishings
4481	Clothing Stores
4482	Shoe Stores
4483	Jewelry, Luggage, and Leather Goods
4511	Sporting Goods, Hobby, and Music Instrument
4512	Book Stores and News Dealers
4531	Florists
4532	Office Supplies and Gift Stores
4533	Used Merchandise Stores
4539	Other Miscellaneous Retail Stores
5121	Motion Pictures and Video Industries
6116	Schools and Instruction-Dance and Gym
6224	Child Daycare Services
7111	Performing Arts Companies-Dance Companies
7112	Spectator Sports
7131	Amusement Parks and Arcades
7139	Amusement and Recreation
7225	Restaurants
8121	Personal Care- Salons and Barbers

How Do I Apply?

Businesses/individuals DO NOT need to take any action to receive the \$2,000 payment. The Department of Revenue will issue the payments to eligible business based on tax returns filed with our office and other information verified by other state agencies.

There is no action required by a taxpayer to receive the Relief Payment. However, there is a grant program which is administered through the Mississippi Development Authority (MDA) that WILL require an application process. The amount of the grant will depend upon the number of employees but may not exceed \$25,000.

I Am Self-Employed, Am I Still Eligible?

Yes, self-employed individuals are eligible for the relief payment as long as they are in of the provided categories and have properly reported on their income tax returns.

How Much Will Each Business Receive?

Each eligible business will receive a \$2,000 dollar payment.

How Will I Receive My Payment?

DOR will mail checks to the mailing address on the taxpayer's account.

When Will I Receive My Payment?

The checks will be issued the week of June 1, 2020.

What If I Believe I am Eligible But Do Not Receive A Payment?

Businesses in one of the above listed industry codes that did not receive a payment should email the Department at covid19relief@dor.ms.gov. You will need to provide the business name, account number and the reason that you believe you meet all of the criteria to be eligible for payment.

Businesses not in the listed industry codes DO NOT qualify for the relief payment.