

# Privilege License

## Privilege Licenses

The City of Bay Saint Louis defers to the laws of the State of Mississippi regarding legally operating a business within the city limits. According to State Code 27-17-9, in order to lawfully operate a business, a tax shall be paid to the municipality within which the business shall operate, and a license must be obtained for the privilege of engaging or continuing to engage in business within the municipality. Business owners must apply for a privilege license, pay the associated tax, and obtain the license prior to operating a business within the City of Bay Saint Louis.

### **Below is a list of reminders before apply or being issued a privilege license:**

- The Bay St Louis Building Official, Bay St Louis Zoning, and Bay St Louis Fire Department must approve all new business privilege licenses.
- If the business will be collecting sales tax, you must apply for and receive a State Sales Tax identification number from the Mississippi Department of Revenue by calling (228) 436-0554.
- If the business is a restaurant, you are required to supply a copy of your food permit issued by the Mississippi State Health Department.
- If the business is serving beer, you are required to supply a copy of the beer permit issued to the business. This permit is obtained by contacting the MS Department of Revenue or by going to their website and accessing the permit through the Mississippi Taxpayer Access Point (TAP).
- Some businesses require additional or alternate licenses. For example, certain contractors, particularly those conducting home improvement, electrical, plumbing, and mechanical, must have a license from the City of Bay Saint Louis Building Department.
- When you close your business, you must contact the Bay Saint Louis Building Department within 30 days of closing to terminate your account.

## Cost of Privilege License

The amount of a privilege license tax depends upon the number of employees and the type of business. Service businesses include non-manufacturing and manufacturing types of business. Retail/wholesale businesses include those operating a store to sell goods and merchandise.

## Privilege Licenses Rates

- For any service business having 3 or fewer employees, the annual tax is \$20.

- For any service business having more than 3, but fewer than 11 employees, the annual tax is \$30.
- For a non-manufacturing business, the annual tax is \$30, plus an additional assessment of \$3 for each employee over 10 employees.
- For a manufacturing business having 11 or more employees, the annual tax is \$80.
- The privilege license cost for a wholesale or retail business depends on the store's stock value. For example, if the value of the stock is \$7,000 or below, the annual privilege tax is \$20.
- If your business sells beer, your privilege license will be an additional \$15.
- All Bay St Louis privilege licenses expire on the 30th of September each year. A business owner must apply for a privilege license annually by the last day of September. Late fees apply if a privilege license is not renewed before expiration.
- If you have questions about the cost of a privilege license, please contact the Bay St Louis Building Department office.

## Supporting Documents

Privilege License Application 1.9 MB

## Directions

Address

688 Highway 90  
Bay St. Louis, MS 39520  
United States

[View in Google Maps](#)

**30.317163803196, -89.344547295598**