TELEPHONE NUMBER

Mississippi Secretary of State

700 North Street P. O. Box 136, Jackson, MS 39205-0136

CONTACT PERSON

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME

ADDRESS POR Dear 1033 SUBMIT DATE BANK SUBMIT DATE Again con rumber of rule(s): Marine or number of rule(s): The 55, Part N, Subpart 9, Chapter 04 Milk Products Again participation of rule/mendiment/regred and reason(s) for proposing rule/mendiment/regred. In one westion 300, the rule was anemated to add administration for "dairy producer" from rules, Code Ann. Section 27-65-17(1)(m). In one paragraph 204, mechanical millising machines were added to milk turks and coolers and were identified as form implements seable at the 15% apecial rate of fax. In mere paragraph 204, mechanical milking machines were added to milk turks and coolers and were identified as form implements seable at the 15% apecial rate of fax. In mere paragraph 204, mechanical milking machines were added to milk turks and coolers and were identified as form implements seable at the 15% appecial rate of fax. In mere paragraph 204, mechanical milking machines were added to milk turks and coolers and were identified as form implements was added to remark paragraph 204. Sea control to Milk. Code Ann. Section 27-65-37, "11) The commissioner shall, from time to time, promulgate rules and regulations, not consistent with the provisions." at all or rules regulated to rule shall sea, for making returns and for the secrationment, essessive entitles and regulations, not imprecated in the sale stale law, for making returns and for the secrationment, essessive on the rules of the sale stale law, for making returns and for the secrationment, essessive and collection of the tax imposed by the sites tax bwise he may deem recessary to enforce its provisions." at a rule represedy an analysis of the sale stale law, for making returns and for the secrationment, essessive and collection of the analysis of the sale stale law, for making returns and for the secrationment, essessive and collection of the tax imposed by the sites tax bwise he may deem recessary to enforce its provisions. at a rule respectively. An one paragraph 204, and the provisions of th	Mississippi Department of Revenue		Sam Portera, CPA	601-923-7317		***************************************	
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Table 35, Part N, Subpart 9, Chapter 04 Milk Products on the epishaston of rule/alendment/repeal and reason(s) for proposing rule/alendment/repeal in new section 100, the rule was amended to add a definition for "dairy producer" from risks. Code Ann. Section 27-65-17(1)(in), in new paragraph 104, a strength was a strength of the proposed of the provider a special rate of tax of 3.5% on certain purchases made by a dairy producer. This impagage is from Miss. Code Ann. Section 27-65-17(1)(in), in new paragraph 103, mechanical milliain machines were added to milk tanks and coolers and were identified as farm implements was deted directing assayers to the Admister for Utility Generalization. Miss. Code Ann. Section 27-65-103(o) in Paragraph 103, Examples of pest control services, exempt purchases and tools and/or equipment were added to Paragraph 100, and 105. Other minor changes were made. Perspectific light administry subministing the promopation of risk. Miss. Code Ann. Section 27-65-103(o) in Paragraph 103, Examples of pest control services, exempt purchases and tools and/or equipment were added to Paragraph 100, and 105. Other minor changes were made. Proceeding is most providence of the sales tax law, for making returns and for the ascertainment, assessment and collection of the tax imposed by the sales tax is was he may deen receivancy to endorce the provisions.** at all rules repealed, membeds, or suspended by the proposed rule: Miss. Admin Code Title 35.W 9.04 Milk Products ORAL PROCEEDING: An oral proceeding is not scheduled for this rule on Date: Time: Place: Presently, an oral proceeding is not scheduled on this rule. an oral proceeding is not scheduled for this rule on Date: Time: Place: Presently, an oral proceeding is not scheduled on this rule. An oral proceeding is not scheduled for this rule on Date: Time: Place: Proceeding is not scheduled for this rule on Date: Time: Place: Proceeding is most scheduled for this rule on Date: Time: Place: Proceeding is not scheduled for this rule on Da		SURMIT DATE			MS	39215	
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An oral proceeding is scheduled for this rule on Date: Time: Place: Presently, an oral proceeding is not scheduled on this rule. Presently, and and should include the name, address, email address, and telephone number of the persons. The written request should be submitted to the proposed rule adoption and should include the name, address, and telephone number of the persons including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency. Proposed final filing Renewald of ffectiveness Other (specify): Printed name and Title of person authorized to file rules: Do NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP	short explanation of rule/amendment/repeal and reason	n(s) for proposing rule/am	endment/repeal: In new section 100, the rule	was amended to	add a definition for	"dairy producer" from	
wasted at the 1.3% special rate of tax. In new paragraph 105, a citation was added directing taxpayers to the Affidivit for Utility Exemption. The DOR added a citation to Miss. Code Ann. Section 27:65-20 in Paragraph 100, 100 and of citation to Miss. Code Ann. Section 27:65-20 in Paragraph 100. Do and to citation to Miss. Code Ann. Section 27:65-20 in Paragraph 100. Do and 100. Other minor changes were made. peetic legal authority authorizing the promulgation of role: Miss. Code Ann. Section 27:65-93, "(1) The commissioner shall, from time to time, promulgate rules and regulations, not necessary to enforce its provisions." at all rules repeated, amended, or suspended by the proposed rule: Miss. Admin Code Title 35:74-9.04 Milk Products ORAL PROCEEDING: An oral proceeding is scheduled for this rule on Date: Time: Place: Presently, an oral proceeding is not Scheduled on this rule. If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or en (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filing of this solute of proposed rule adoption and should include the name, address, and telephone number of the person (3) and the twenty-five (23) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency. ECONOMIC IMPACT STATEMENT: Economic impact statement not required for this rule. Original filing Renewal of effectiveness New rule(s) Original filing Renewal of effectiveness New rule(s) Adopted with changes Repeal of existing rule(s) Repeal of existing rule(s) Repeal of existing rule(s) Adopted with changes Repeal of existing rule(s) Repeal of existing rule(s) Adopted with changes Repeal of person authorized to file rules: Sam Portera Do Not writte BeLOW This LING OFFICIAL FILING STAMP OFFICIAL FILING STAMP	diss. Code Ann. Section 27-65-17(1)(m). In new paragra	ph 104, a sentence was ad	ded that provides a special rate of tax of 3.5% of	on certain purch	ases made by a dairy	producer. This	
exection 27-65-23 in Paragraph 100 and a citation to Miss. Code Ann. Section 27-65-103(a) in Paragraph 100. Examples of pest control services, exempt purchases and tools and/or equipment writer added to Paragraphs 101, 104, and 105. Other immor changes were made. Personal proceeding provides the provisions of the sales tax law, for making returns and for the ascertainment, assessment and collection of the tax imposed by the sales tax law as he may deem excessary to enforce its provisions.** ORAL PROCEEDING: An oral proceeding is scheduled for this rule on Date: Time: Place: Presently, an oral proceeding is not scheduled on this rule. In oral proceeding is not scheduled on oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or entitle or proposed rule adoption and should include the name, address, email address, and telephone number of the parks provisions and should include the name, address, email address, and telephone number of the parks provisions and the above address within twenty (20) days after the filling of this totice of proposed rule adoption and should include the name, address, email address, and telephone number of the parks provisions.* Presently, in oral proceeding is not scheduled, an oral proceeding is submitted by a political subdivision, an agency or entitle or proposed rule adoption and should include the name, address, email address, and telephone number of the person in the proposed rule adoption and should include the name, address, and telephone number of the parks provisions.* Presently, in oral proceeding is not scheduled and the proposed rule adoption and should include the name, address, and telephone number of the park provisions.* Adoption the twenty-five (2) days public owned period written required for this rule. Proposed final filling and provisions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filling draw from the proposed rule filling or the	anguage is from Miss. Code Ann. Section 27-65-17(1)(m). In new paragraph 103, n	nechanical milking machines were added to mil	k tanks and coo	lers and were identifi	ed as farm implements	
were added to Paragraphs 101, 104, and 105. Other minor changes were made. peedic legal authority authorizing the promulgation of ruler. Miss. Code Ann. Section 27-65-93, "(1) The commissioner shall, from time to time, promulgate rules and regulations, not nonconsteant with the provisions of the asks tax law, for making returns and for the accretismment, assessment and collection of the tax imposed by the sales tax law as he may deem recessary to enforce its provisions." It sall ruler repeaked, amended, or suspended by the proposed rule: Miss. Admin Code TRIE 95.N/9.04 Milk Products ORAL PROCEEDING: An oral proceeding is scheduled for this rule on Date: Time: Place: Presently, an oral proceeding is not scheduled on this rule. If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or en (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filling of the sales tax and the sales tax law as he may deem recessary to end of the person given the filling of the sales tax law as he may deem recessary to enforce ding is submitted by a political subdivision, an agency or en (10) or more persons. The written request should be submitted to the sales tax law as the major and the sales tax law as he may deem recessary to enforce the person given the filling than the sales tax law as he may deem recessary to enforce the person and the filling agency or en (10) or more persons. The written submissions including arguments, ada, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, ada, and views on the proposed rule/amendment/repeal may be submitted to the filling agency. ECONOMIC IMPACT STATEMENT: Concline submissions including arguments, ada, and views on the proposed rule/amendment/repeal may be submitted	axable at the ${f 1.5\%}$ special rate of ${f tax.}$ In new paragraph	105, a citation was added	directing taxpayers to the Affidavit for Utility E	exemption. The	DOR added a citation	to Miss. Code Ann.	
pecific legal authority authorizing the promulgation of rule: Miss. Code Ann. Section 27-65-93, "(1) The commissioner shall, from time to time, promulgate rules and regulations, not accessance with the provisions of the sales tax law, for making returns and for the ascertainment, assessment and collection of the tax imposed by the sales tax law as he may deen excessary to enforce stap provisions." at all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 25 IV.9.04 Milk Products ORAL PROCEEDING: An oral proceeding is scheduled for this rule on Date: Time: Place: Presently, an oral proceeding is not scheduled on this rule. If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or en (10) or more persons. The written request should be submitted to the agency contact person at the above address within twently (20) days after the filing of this rotice of proposed rule adoption and should include the name, address, amail address, and telephone number of the person(s) making the request; and, if you are an interpretation of the person of the person(s) making the request; and, if you are an interpretation of the person of the person(s) making the request; and, if you are an interpretation of the person of the person(s) making the request; and, if you are an interpretation of the person of the person(s) making the request; and, if you are an interpretation of the person(s) making the request; and, if you are an interpretation of the person(s) making the request; and, if you are an interpretation of the person(s) making the request; and, if you are an interpretation of the person(s) making the request; and, if you are an interpretation of the person(s) making the request; and, if you are an interpretation of the person(s) making the request; and, if you are an interpretation of the person(s) making the request; and it is person of the person of the person of the person of t	ection 27-65-23 in Paragraph 100 and a citation to Miss	s. Code Ann. Section 27-65	-103(a) in Paragraph 103. Examples of pest con	trol services, ex	empt purchases and	tools and/or equipment	
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Action proposed: CRONOMIC impact statement not required for this rule. Concise summary of economic impact statement attached.	specific legal authority authorizing the promulgation of	rule: Miss. Code Ann. Sect	ion 27-65-93, "(1) The commissioner shall, fron	n time to time, p	promulgate rules and	regulations, not	
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The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.