

Mississippi Secretary of State
700 North Street P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

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|--|------------------------|--|----------------------------------|--------------|
| AGENCY NAME Mississippi Department of Revenue | | CONTACT PERSON Sam Portera, CPA | TELEPHONE NUMBER 601-923-7317 | |
| ADDRESS PO Box 1033 | | CITY Jackson | STATE MS | ZIP 39215 |
| EMAIL <u>sam.portera@dor.ms.gov</u> | SUBMIT DATE 3/18/19 | Name or number of rule(s): Title 35, Part IV, Subpart 3, Chapter 01 Wholesale Sales | | |

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: This rule was amended to include some language from Miss. Code Ann. Section 27-65-5 in paragraphs 100 and 101. Old "C" and "D" in paragraph 101 were moved to new paragraph 102. Paragraph 103 was added to explain withdrawals of inventory. A sentence addressing documentation needed for wholesale sales was added to paragraph 300, number 2. Old paragraph 103 was moved to paragraph 200. Other minor changes were made.

Specific 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 inconsistent 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 deem necessary to enforce its provisions."

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 35.IV.3.01 Wholesale Sales

ORAL PROCEEDING:

An oral proceeding is scheduled for this rule on Date: 2/27/19 Time: 1:30 p.m. Place: Mississippi Department of Revenue, 500 Clinton Center Drive, Clinton, MS 39056

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 ten (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 notice of proposed rule adoption and should include the name, address, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, 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, 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. Concise summary of economic impact statement attached.

| TEMPORARY RULES | PROPOSED ACTION ON RULES | FINAL ACTION ON RULES |
|--|---|--|
| _____ Original filing _____ Renewal of effectiveness To be in effect in _____ days Effective date: _____ Immediately upon filing _____ Other (specify): _____ | Action proposed: _____ New rule(s) _____ Amendment to existing rule(s) _____ Repeal of existing rule(s) _____ Adoption by reference Proposed final effective date: _____ 30 days after filing _____ Other (specify): _____ | Date Proposed Rule Filed: Action taken: ___X___ Adopted with no changes in text _____ Adopted with changes _____ Adopted by reference _____ Withdrawn _____ Repeal adopted as proposed Effective date: _____ 30 days after filing ___X___ Other (specify): <u>5/1/19</u> |

Printed name and Title of person authorized to file rules: Sam Portera, CPA, Deputy Office Director, Tax Policy

Signature of person authorized to file rules: *Sam Portera* Sam Portera

| OFFICIAL FILING STAMP | DO NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP | OFFICIAL FILING STAMP |
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The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.