

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

ADMINISTRATIVE PROCEDURES NOTICE FILING

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 06 Governmental Exemptions		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: This rule was reorganized into the following sections: General, Sales to Government Employees and Exemptions. Paragraph 101 was amended to include language from 27-65-105(a) concerning school districts. Old paragraph 102 was moved to new paragraph 104. New paragraph 201 was amended to explain the taxability of sales to government employees. New paragraph 202 was amended to include definitions for centrally billed and individually billed payments. Various governmental exemptions from Miss. Code Ann. Section 27-65-105 were added under paragraph 300 Exemptions. Old paragraph 106 was removed because sales to schools are adequately covered in Miss. Admin. Code Title 35.IV.13.02 – Sales to Schools, Colleges and Universities. Old paragraph 107 was moved to new paragraph 313. Old paragraph 110 was removed because the taxability of home medical equipment is adequately covered in Miss. Code Ann. Section 27-65-111(dd). New paragraph 309 was moved from Miss. Admin. Code Title 35.IV.3.04 – Sales to Banks and Federal Credit Unions. 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List all rules repealed, amended, or suspended by the proposed rule: Miss.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.3.06 Governmental Exemptions

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: <input checked="" type="checkbox"/> Adopted with no changes in text _____ Adopted with changes _____ Adopted by reference _____ Withdrawn _____ Repeal adopted as proposed Effective date: _____ 30 days after filing <input checked="" type="checkbox"/> 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 <div style="border: 1px solid black; height: 100px; width: 100%;"></div> Accepted for filing by	DO NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP <div style="border: 1px solid black; height: 100px; width: 100%;"></div> Accepted for filing by	OFFICIAL FILING STAMP <div style="border: 1px solid black; height: 100px; width: 100%;"></div> Accepted for filing by
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The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.