

**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 sam.portera@dor.ms.gov	SUBMIT DATE 12/6/18	Name or number of rule(s): Title 35, Part III, Subpart 1, Chapter 10 Statute of Limitations		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Paragraph 100 was amended to reorganize the order of the exceptions to reflect the order in Miss. Code Ann Section 27-7-49. A definition of "disposes of the tax liability in question" was added. Paragraph 103 was added per Miss. Code Ann. Section 27-7-49(6) to clarify that when a decrease in taxable income results from a carryback of a net casualty loss deduction or a net operating loss the three year examination period is determined by the tax year in which the loss was incurred. Other minor changes were made as well.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. Section 27-7-331, "The commissioner shall also make and prescribe such other rules, regulations and forms as he shall deem necessary or desirable for carrying out the purposes of this article". This rule change is in conformity with Miss. Code Ann. Section 27-7-81.

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 35.III.1.10 Statute of Limitations.

**ORAL PROCEEDING:**

An oral proceeding is scheduled for this rule on Date: 10/31/18 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
<input type="checkbox"/> Original filing <input type="checkbox"/> Renewal of effectiveness To be in effect in _____ days Effective date: <input type="checkbox"/> Immediately upon filing <input type="checkbox"/> Other (specify): _____	<b>Action proposed:</b> <input type="checkbox"/> New rule(s) <input type="checkbox"/> Amendment to existing rule(s) <input type="checkbox"/> Repeal of existing rule(s) <input type="checkbox"/> Adoption by reference <b>Proposed final effective date:</b> <input type="checkbox"/> 30 days after filing <input type="checkbox"/> Other (specify): _____	<b>Date Proposed Rule Filed: 9/19/18</b> <b>Action taken:</b> <input checked="" type="checkbox"/> Adopted with no changes in text <input type="checkbox"/> Adopted with changes <input type="checkbox"/> Adopted by reference <input type="checkbox"/> Withdrawn <input type="checkbox"/> Repeal adopted as proposed <b>Effective date:</b> <input type="checkbox"/> 30 days after filing <input checked="" type="checkbox"/> Other (specify): <u>1/7/19</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: *[Signature]* Sam Portera

<b>OFFICIAL FILING STAMP</b> <div style="border: 1px solid black; height: 150px; width: 100%;"></div> Accepted for filing by	<b>DO NOT WRITE BELOW THIS LINE</b> <b>OFFICIAL FILING STAMP</b> <div style="border: 1px solid black; height: 150px; width: 100%;"></div> Accepted for filing by	<b>OFFICIAL FILING STAMP</b> <div style="border: 1px solid black; height: 150px; width: 100%;"></div> Accepted for filing by
---	--	---

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.