

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 10/10/18	Name or number of rule(s): Title 35, Part IV, Subpart 2 Gross Income		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: The Chapters included in this Subpart contemplate both Gross Income and Gross Proceeds of Sales therefore we are renaming the Subpart to include both terms.

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List all rules repealed, amended, or suspended by the proposed rule: Miss.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.2 Gross Income and Gross Proceeds of Sales

ORAL PROCEEDING:

An oral proceeding is scheduled for this rule on Date: 9/26/18 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.

<p align="center">TEMPORARY RULES</p> <p>___ Original filing ___ Renewal of effectiveness To be in effect in ___ days Effective date: ___ Immediately upon filing ___ Other (specify): ___</p>	<p align="center">PROPOSED ACTION ON RULES</p> <p>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): ___</p>	<p align="center">FINAL ACTION ON RULES</p> <p>Date Proposed Rule Filed: <u>8/22/18</u> 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>12/1/18</u></p>
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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

<p>OFFICIAL FILING STAMP</p> <div style="border: 1px solid black; height: 150px; width: 100%;"></div> <p>Accepted for filing by</p>	<p>DO NOT WRITE BELOW THIS LINE</p> <p>OFFICIAL FILING STAMP</p> <div style="border: 1px solid black; height: 150px; width: 100%;"></div> <p>Accepted for filing by</p>	<p>OFFICIAL FILING STAMP</p> <div style="border: 1px solid black; height: 150px; width: 100%;"></div> <p>Accepted for filing by</p>
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The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.