

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

**ADMINISTRATIVE PROCEDURES NOTICE FILING**

|  |                         |   |                                  |              |
|--|-------------------------|---|----------------------------------|--------------|
| AGENCY NAME<br>Mississippi Department of Revenue |                         | CONTACT PERSON<br>Sam Portera, CPA  | TELEPHONE NUMBER<br>601-923-7317 |              |
| ADDRESS<br>PO Box 1033                           |                         | CITY<br>Jackson   | STATE<br>MS                      | ZIP<br>39215 |
| EMAIL<br><u>sam.portera@dor.ms.gov</u>           | SUBMIT DATE<br>10/10/18 | Name or number of rule(s):<br>Title 35, Part IV, Subpart 11, Chapter 02 Automobile, Truck and Truck-Tractor Dealers |                                  |              |

Short explanation of rule/amendment/pepeal and reason(s) for proposing rule/amendment/pepeal: This rule was amended in paragraph 1001 to clarify that a golf cart is not an all-terrain cycle, no matter how it is modified, and would not qualify under the forty-eight (48) hour drive out rule found in Miss. Code Ann. Section 27-65-101(1)(s) and 27-65-111(i). The rule was amended for other minor changes.

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List all rules repealed, amended, or suspended by the proposed rule: Miss.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.11.02 Automobile, Truck and Truck-Tractor Dealers

**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/pepeal 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<br><input type="checkbox"/> Renewal of effectiveness<br>To be in effect in _____ days<br>Effective date:<br><input type="checkbox"/> Immediately upon filing<br><input type="checkbox"/> Other (specify): _____ | <b>Action proposed:</b><br><input type="checkbox"/> New rule(s)<br><input type="checkbox"/> Amendment to existing rule(s)<br><input type="checkbox"/> Repeal of existing rule(s)<br><input type="checkbox"/> Adoption by reference<br><b>Proposed final effective date:</b><br><input type="checkbox"/> 30 days after filing<br><input type="checkbox"/> Other (specify): _____ | <b>Date Proposed Rule Filed: 8/22/18</b><br><b>Action taken:</b><br><input checked="" type="checkbox"/> Adopted with no changes in text<br><input type="checkbox"/> Adopted with changes<br><input type="checkbox"/> Adopted by reference<br><input type="checkbox"/> Withdrawn<br><input type="checkbox"/> Repeal adopted as proposed<br><b>Effective date:</b><br><input type="checkbox"/> 30 days after filing<br><input checked="" type="checkbox"/> Other (specify): <u>12/1/18</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

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