

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 12/10/18	Name or number of rule(s): Title 35, Part IV, Subpart 3, Chapter 03 Leased Departments		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: This rule was amended to rephrase paragraph 100 for clarity. The first sentence in paragraph 102 was removed because it is no longer a requirement. 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List all rules repealed, amended, or suspended by the proposed rule: Miss.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.3.03 Leased Departments

ORAL PROCEEDING:

An oral proceeding is scheduled for this rule on Date: 11/28/18 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: 10/15/18 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>1/15/19</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 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.