Mississippi Secretary of State

700 North Street P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

ADDRESS ADD	AGENCY NAME Mississippi Department of Revenue		CONTACT PERSON		TELEPHONE NUMBER		
Substant			Sam Portera, CPA		601-923-7317		
FOR SUBJECT CONTINUES OF THE SUBJECT CONTINUES OF THE STATE STATE AND STATE STATE STATE AND STATE ST							
Title 35, Part I, Subpart OI Administrative Practices and Procedures of the Department of Revenue Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Pragraph 104.02 was amended to remove the agency structure. New paragraps was added per Senate Bill 2971 of the 2021 Regular Session to provide the email address where qualified accountants must send a third-party audit. Other minor changes were must be considered to remove the agency structure. New paragraps was added per Senate Bill 2971 of the 2021 Regular Session to provide the email address where qualified accountants must send a third-party audit. Other minor changes were must be considered to provide the email address where qualified accountants must send a third-party audit. Other minor changes were must be considered to provide the email address, and the subscience of the Department of Revenue ORAL PROCEEDING: An oral proceeding is scheduled for this rule on Date: Time: Place:			Jackson				
Department of Revenue	The second secon						
Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Paragraph 104.02 was amended to remove the agency structure. New paragraps was added per Senate Bill 2971 of the 2021 Regular Session to provide the email address where qualified accountants must send a third-party audit. Other minor changes were machinoughout. Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. Section 25-43-1 through 25-43-3 of the Mississippi Administrative Procedures of the Department of Revenue ORAL PROCEEDING: An oral proceeding is scheduled for this rule on Date: Time: 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 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 an oral proceeding is not scheduled. The proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an an oral proceeding is not scheduled. The proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an an oral proceeding is submitted by a political subdivision, an an oral proceeding is not scheduled. The proceeding is submitted by a political subdivision, an an oral proceeding is submitted by a political subdivision, an an oral proceeding is not scheduled. The proceeding is not scheduled and submitted to the sagency contact persons at the above address within thempty (20) days after the filing and proceeding is submitted by a political subdivision, an an oral proceeding is submitted by a political subdivision, an an oral proceeding is submitted by a political subdivision, an an oral proceeding is submitted by a political subdivision, an an oral proceeding is submitted by a political subdivision, an an oral proceeding is submi	sam.portera@dor.ms.gov 4/23/	21					
Ans added per Senate Bill 2972 of the 2021 Regular Session to provide the email address where qualified accountants must send a third-panty audit. Other minor changes were mast throughout. By Presently, an oral proceeding is possible to the proposed rule: Miss. Admin Code Title 35.10.1 Administrative Practices and Procedures of the Department of Revenue ORAL PROCEEDING: An oral proceeding is so scheduled for this rule on Date: Time: Place: Presently, 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 alten (12) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filling and should include the name, address, email address, and telephone number of the person within twenty (20) days after the filling agency agency attorney, the name, address, email address, and itselphone number of the person within submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filling agency. ECONOMIC IMPACT STATEMENT: Economic impact statement not required for this rule. Original filling Renewal of effectiveness To be in effect in days Repeal of existing rule(s) Repeal			Department of Revenue			OL	
An oral proceeding is scheduled for this rule on Date: Time: Place:	was added per Senate Bill 2971 of the 2021 Regular Session to pi throughout. Specific legal authority authorizing the promulgation of rule: Mi	ovide the email ad	dress where qualified accountants must send on 25-43-1 through 25-43-3 of the Mississippi	a third-party audit. C	Other minor change edures Law.	es were made	
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 a noral 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 an 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 filling notice of proposed rule adoption and should include the name, address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day 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 agent or attorney, the name, address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day agent or attorney, the name, address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) days after the filling agency. ECONOMIC IMPACT STATEMENT:	ORAL PROCEEDING:						
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TEMPORARY RULES Temporary Rules Original filing Renewal of effectiveness To be in effect in days Effective date: Immediately upon filing Other (specify): Other (specify): Printed name and Title of person authorized to file rules: Official Filing STAMP OFFICIAL FILING STAMP PROPOSED ACTION ON RULES Action proposed: Action proposed: Action taken: Action taken: Action taken: Action taken: Action taken: Action taken: Adopted with changes in te and Adopted with changes in terms of existing rule(s) Adopted with changes Adopted by reference Withdrawn Repeal adopted as proposed Effective date: 30 days after filing Other (specify): Sam Portera, CPA, Deputy Office Director, Tax Policy Sam Portera OFFICIAL FILING STAMP OFFICIAL FILING STAMP OFFICIAL FILING STAMP OFFICIAL FILING STAMP	If an oral proceeding is not scheduled, an oral proceeding ten (10) or more persons. The written request should be notice of proposed rule adoption and should include the agent or attorney, the name, address, email address, an comment period, written submissions including argume	g must be held in submitted to the name, address, d telephone nun	Fa written request for an oral proceeding the agency contact person at the above a email address, and telephone number on ther of the party or parties you represen	ddress within twe f the person(s) ma it. At any time wit	nty (20) days afto king the request hin the twenty-f	er the filing of this e; and, if you are an ive (25) day public	
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The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.