

## **Title 35, Part IV, Subpart 3, Chapter 9 Out of State Sales into the State**

### 100 Definitions

101 “Out of State Seller” is an entity that lacks physical presence in the state and is making retail sales of tangible personal property into the state.

102 “Substantial Economic Presence” is created when sales into the state exceed \$250,000 per year based on the previous calendar year’s sales.

103 (Reserved)

### 200 General

201 Out of State sellers who lack a Mississippi physical presence but who are making retail sales of tangible personal property into the state and have a substantial economic presence for sales and use tax purposes are required to register for a license with the Department of Revenue in order to collect and remit tax as provided by Miss. Code Ann. Section 27-67-4(e).

202 Nexus is created when the consumer market is purposefully and systematically exploited by computer assisted shopping in addition to other customary means of media driven and catalogue distribution of solicitation made by out of state sellers.

203 (Reserved )

### 300 Liability

301 Out of State sellers who voluntarily register to collect tax on their sales into Mississippi by July 1, 2017 as a result of Miss. Code Ann. Section 27-67-4(e) will be held liable for tax due on their sales into this state, on a prospective basis. The identity of those taxpayers who have volunteered to comply with these requirements will be kept confidential in the same nature as all taxpayer account information.

302 Other Out of State sellers who have not voluntarily registered to comply with this requirement to collect and report the applicable tax on their sales into the state will be assessed retroactively. No statute of limitations will be used in determining the total tax liability for such taxpayers.

303 As provided by Miss. Code Ann. Section 27-67-1 et seq., Out of State sellers with a substantial economic presence shall add to the sales price of tangible personal property the amount of tax imposed on the purchaser. Said tax shall be stated separately from the sales price on the invoice and accounted for separately on the seller’s records.

304 (Reserved)