

Title 35, Part IV, Subpart 3, Chapter 09 Out of State Sales into the State

- 100 Sellers who lack physical presence nexus in Mississippi but who are purposefully or systematically exploiting the Mississippi market have a substantial economic presence for use tax purposes if their sales into the state exceed \$250,000 for the prior twelve months. These sellers are required to register with the Department of Revenue in order to collect and remit tax as provided by Miss. Code Ann. Section 27-67-4(2)(e).
- 101 Purposefully or systematically exploiting the market includes but is not limited to:
1. Television or Radio advertising on a Mississippi station;
 2. Telemarketing to Mississippi customers;
 3. Advertising on any type of billboard, wallscape, bus bench, interiors and exteriors of buses or other signage located in Mississippi;
 4. Advertising in Mississippi newspapers, magazines or other print media;
 5. Emails, texts, tweets and any form of messaging directed to a Mississippi customer;
 6. Online banner, text or pop up advertising directed toward Mississippi customers;
 7. Advertising to Mississippi customers through applications “apps” or other electronic means on customer’s phones or other devices; or
 8. Direct mail marketing to Mississippi customers.
- 102 As provided by Miss. Code Ann. Section 27-67-1 et seq., sellers with a substantial economic presence must add to the sales price of tangible personal property the amount of tax imposed on the purchaser. The tax must be stated separately from the sales price on the invoice and accounted for separately on the seller’s records.
- 103 This rule applies to all transactions occurring on or after December 1, 2017. However, any seller who has collected and not remitted Mississippi tax on sales made before December 1, 2017 would still be liable for any tax collected.
- 104 (Reserved)

35.4.03.09 effective December 1, 2017

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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 s~~Sellers who lack ~~a Mississippi~~ physical presence nexus in Mississippi but who are purposefully or systematically exploiting the Mississippi market~~making retail sales of tangible personal property into the state and~~ have a substantial economic presence for sales and use tax purposes if their sales into the state exceed \$250,000 for the prior twelve months. These sellers 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(2)(e).

~~12012 Nexus is created when the consumer market is p~~Purposefully and or systematically exploiting the market includes but is not limited to:

1. Television or Radio advertising on a Mississippi station;
2. Telemarketing to Mississippi customers;
3. Advertising on any type of billboard, wallscape, bus bench, interiors and exteriors of buses or other signage located in Mississippi;
4. Advertising in Mississippi newspapers, magazines or other print media;
5. Emails, texts, tweets and any form of messaging directed to a Mississippi customer;
6. Online banner, text or pop up advertising directed toward Mississippi customers;
7. Advertising to Mississippi customers through applications “apps” or other electronic means on customer’s phones or other devices; or
8. Direct mail marketing to Mississippi customers.

~~203 (Reserved)~~

~~102300~~ 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~~must be stated separately from the sales price on the invoice and accounted for separately on the seller’s records.Liability

~~30103 Out of State~~This rule applies to all transactions occurring on or after December 1, 2017.~~s~~Sellers who voluntarily register to collect tax on their sales into Mississippi by August~~July 1, 2017 as a result of Miss. Code Ann. Section 27-67-4(2)(e) will be held liable~~

~~for tax due on their sales into this state, on a prospective basis. However, any seller who has collected and not remitted Mississippi tax on sales made before December 1, 2017 would still be liable for any tax collected. 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.~~

13044 (Reserved)

35.4.03.09 effective December 1, 2017