SOS APA Form 001

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

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME		CONTACT PERSON	TELEPHONE NUMBER	
Mississippi Department of Revenue		Sam Portera, CPA	601-923-7317	
ADDRESS		CITY	STATE	ZIP
PO Box 1033		Jackson	MS	39215
EMAIL	SUBMIT DATE	Name or number of rule(s):		
sam.portera@dor.ms.gov	6/30/20	Title 35, Part I, Subpart 01 Administrative Practices and Procedures of the Department of Revenue		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Section 106.02(4)(a) was amended to delete the first sentence concerning mandatory public participation during the public comment period. The DOR will follow Miss Code Ann. Section 25-43-3.104 as written. In Section 106.02(4)(c), the phrase, "at his discretion" was added to the first sentence to more accurately reflect the language in Miss. Code Ann. Section 25-43-3.104(2)(a). "Hearing", was replaced with "oral proceeding" for clarification.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. Section 25-43-1 through 25-43-3 of the Mississippi Administrative Procedures Law.

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 35.I.01 Administrative Practices and Procedures of the Department of Revenue

ORAL PROCEEDING:

☒ An oral proceeding is scheduled for this rule on Date: 7/22/20 Time: 1:30 p.m. Place: Mississippi Department of Revenue, 500 Clinton Center Drive, Clinton, MS 39056. Please contact Sam Portera at 601-923-7440 if you are interested in attending.

☐ 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.

TEMPORARY RULES

_____ Original filing
_____ Renewal of effectiveness
To be in effect in _____ days
Effective date:
_____ Immediately upon filing
_____ Other (specify): _____

PROPOSED ACTION ON RULES

Action proposed:
_____ New rule(s)
__X__ Amendment to existing rule(s)
_____ Repeal of existing rule(s)
_____ Adoption by reference
Proposed final effective date:
_____ 30 days after filing
__X__ Other (specify): 8/28/20

FINAL ACTION ON RULES

Date Proposed Rule Filed:
Action taken:
_____ Adopted with no changes in text
_____ Adopted with changes
_____ Adopted by reference
_____ Withdrawn
_____ Repeal adopted as proposed
Effective date:
_____ 30 days after filing
_____ Other (specify): _____

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: S. Portera Sam Portera

OFFICIAL FILING STAMP

Accepted for filing by

DO NOT WRITE BELOW THIS LINE
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FILED
JUN 30 2020
MISSISSIPPI
SECRETARY OF STATE

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The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.