

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

**ADMINISTRATIVE PROCEDURES NOTICE FILING**

|                                                  |                        |                                                                                      |                                  |              |
|--------------------------------------------------|------------------------|--------------------------------------------------------------------------------------|----------------------------------|--------------|
| AGENCY NAME<br>Mississippi Department of Revenue |                        | CONTACT PERSON<br>Sam Portera, CPA                                                   | TELEPHONE NUMBER<br>601-923-7317 |              |
| ADDRESS<br>PO Box 1033                           |                        | CITY<br>Jackson                                                                      | STATE<br>MS                      | ZIP<br>39215 |
| EMAIL<br>sam.portera@dor.ms.gov                  | SUBMIT DATE<br>10/9/20 | Name or number of rule(s):<br>Title 35, Part IV, Subpart 9, Chapter 04 Milk Products |                                  |              |

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: In new section 100, the rule was amended to add a definition for "dairy producer" from Miss. Code Ann. Section 27-65-17(1)(m). In new paragraph 104, a sentence was added that provides a special rate of tax of 3.5% on certain purchases made by a dairy producer. This language is from Miss. Code Ann. Section 27-65-17(1)(m). In new paragraph 103, mechanical milking machines were added to milk tanks and coolers and were identified as farm implements taxable at the 1.5% special rate of tax. In new paragraph 105, a citation was added directing taxpayers to the Affidavit for Utility Exemption. The DOR added a citation to Miss. Code Ann. Section 27-65-23 in Paragraph 100 and a citation to Miss. Code Ann. Section 27-65-103(a) in Paragraph 103. Examples of pest control services, exempt purchases and tools and/or equipment were added to Paragraphs 101, 104, and 105. 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.9.04 Milk Products

**ORAL PROCEEDING:**

☐ An oral proceeding is scheduled for this rule on Date: Time: Place:

☒ 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**

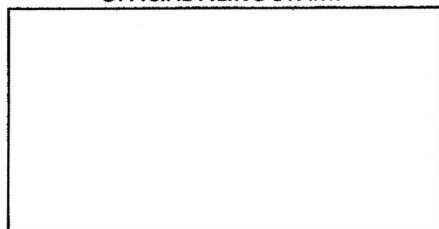
Action proposed:  
\_\_\_\_ New rule(s)  
\_\_\_\_ Amendment to existing rule(s)  
\_\_\_\_ Repeal of existing rule(s)  
\_\_\_\_ Adoption by reference  
Proposed final effective date:  
\_\_\_\_ 30 days after filing  
\_\_\_\_ Other (specify): \_\_\_\_

**FINAL ACTION ON RULES**

Date Proposed Rule Filed: 8/26/2020  
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): 12/1/20

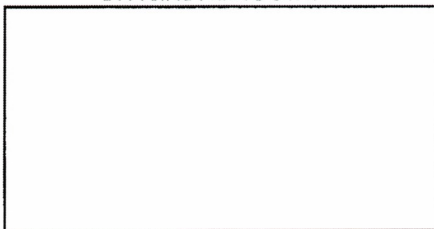
Printed name and Title of person authorized to file rules: Sam Portera, CPA, Deputy Office Director, Tax Policy

Signature of person authorized to file rules: Sam Portera

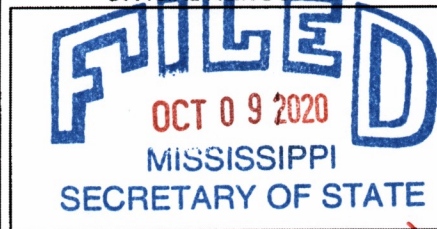
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#25173

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