

Mississippi Secretary of State

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

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME Mississippi Department of Revenue		CONTACT PERSON Sam Portera, CPA	TELEPHONE NUMBER 601-923-7317	
ADDRESS PO Box 1033		CITY Jackson	STATE MS	ZIP 39215
EMAIL sam.portera@dor.ms.gov	SUBMIT DATE 7/1/21	Name or number of rule(s): Title 35, Part II, Subpart 3, Chapter 16 Calculation of Permit Fees		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Title 35.II.3.16 Calculation of Permit Fees is a new regulation that clarifies the requirements for determining applicable privilege license tax.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. Section 67-1-37(h), "To adopt and promulgate, repeal and amend, such rules, regulations, standards, requirements and orders, not inconsistent with this chapter or any law of this state or of the United States, as it deems necessary to control the manufacture, importation, transportation, distribution and sale of alcoholic liquor, whether intended for beverage or nonbeverage use in a manner not inconsistent with the provisions of this chapter or any other statute, including the native wine laws."

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 35.II.3.16 Calculation of Permit Fees.

ORAL PROCEEDING:

☒ An oral proceeding is scheduled for this rule on Date: 6/23/21 Time: 1:30 PM Place: Mississippi Department of Revenue, 500 Clinton Center Drive, Clinton, MS 39056

☐ 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): _____

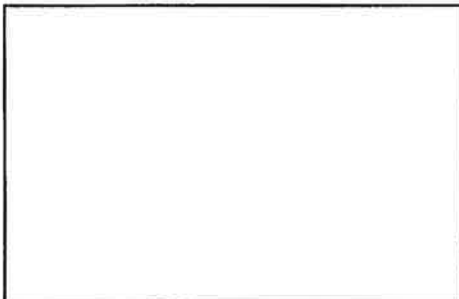
FINAL ACTION ON RULES

Date Proposed Rule Filed: 5/28/2021
 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): 8/2/21

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* Sam Portera

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