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 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 9/2/21	Name or number of rule(s): Title 35, Part III, Subpart 11, Chapter 22 Withholding on Gambling Winnings		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: This rule was amended to include the Mississippi Gaming Control Act. This rule was amended to move and update the definitions for "gaming establishment" and "gaming winnings" from paragraph 107 to new paragraphs 101 and 102. Paragraph 201 was amended to add a citation. Paragraph 202 expands on the sentence that was deleted in paragraph 201. Paragraph 208 was amended to include that the constructive receipt doctrine does not apply to lottery winnings. Paragraph 109 was deleted and moved to paragraph 209. Paragraphs 108 was moved and reorganized into paragraphs 301 to 304. Other minor changes were made.

Specific legal authority authorizing the promulgation of rule: Pursuant to Miss. Code Ann. Sections 27-7-81 and 27-7-343, the Commissioner of Revenue is authorized to, "from time to time make such rules and regulations, not inconsistent with [the Income Tax Law of 1952], 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List all rules repealed, amended, or suspended by the proposed rule: Miss.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.III.11.22 Withholding on Gambling Winnings.

ORAL PROCEEDING:

☒ An oral proceeding is scheduled for this rule on Date: 1/29/20 Time: 1:30 p.m. 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	PROPOSED ACTION ON RULES	FINAL ACTION ON RULES
____ Original filing ____ Renewal of effectiveness To be in effect in ____ days Effective date: ____ Immediately upon filing ____ Other (specify): ____	**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):	**Date Proposed Rule Filed: 12/2/19** **Action taken:** _X_ Adopted with no changes in text ____ Adopted with changes ____ Adopted by reference ____ Withdrawn ____ Repeal adopted as proposed **Effective date:** ____ 30 days after filing _X_ Other (specify): 10/4/21

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: S Portera Sam Portera

DO NOT WRITE BELOW THIS LINE

OFFICIAL FILING STAMP	OFFICIAL FILING STAMP	OFFICIAL FILING STAMP
		FILED SEP 02 2021 MISSISSIPPI SECRETARY OF STATE
Accepted for filing by	Accepted for filing by	Accepted for filing by 25860 PM

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