

## 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>9/15/21 | Name or number of rule(s):<br>Title 35, Part IV, Subpart 11, Chapter 03 Aircraft |  |                                  |              |

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: This regulation was amended to add new section 107 that addresses the sale of aircraft made or facilitated by a person regularly engaged in the sale or facilitation of aircraft. Certain aircraft exemptions were added under section 200 per the statute. 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List all rules repealed, amended, or suspended by the proposed rule: Miss.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.11.03 Aircraft

## ORAL PROCEEDING:

☒ An oral proceeding is scheduled for this rule on Date: 8/25/21 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                                                                                                                                                              | PROPOSED ACTION ON RULES                                                                                                                                                                                                                                      | FINAL ACTION ON RULES                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| _____ Original filing<br>_____ Renewal of effectiveness<br>To be in effect in _____ days<br>Effective date:<br>_____ Immediately upon filing<br>_____ Other (specify): _____ | <b>Action proposed:</b><br>_____ New rule(s)<br>_____ Amendment to existing rule(s)<br>_____ Repeal of existing rule(s)<br>_____ Adoption by reference<br><b>Proposed final effective date:</b><br>_____ 30 days after filing<br>_____ Other (specify): _____ | <b>Date Proposed Rule Filed:</b> <u>7/20/21</u><br><b>Action taken:</b><br><input checked="" type="checkbox"/> Adopted with no changes in text<br>_____ Adopted with changes<br>_____ Adopted by reference<br>_____ Withdrawn<br>_____ Repeal adopted as proposed<br><b>Effective date:</b><br>_____ 30 days after filing<br><input checked="" type="checkbox"/> Other (specify): <u>10/16/21</u> |

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

| OFFICIAL FILING STAMP                                                                           | DO NOT WRITE BELOW THIS LINE<br>OFFICIAL FILING STAMP                                           | OFFICIAL FILING STAMP                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div style="border: 1px solid black; height: 100px; width: 100%;"></div> Accepted for filing by | <div style="border: 1px solid black; height: 100px; width: 100%;"></div> Accepted for filing by | <div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center; font-weight: bold;">FILED</p> <p style="text-align: center; color: red;">SEP 15 2021</p> <p style="text-align: center;">MISSISSIPPI<br/>SECRETARY OF STATE</p> <p style="text-align: center;">Accepted for filing by <u>25868 PAM</u></p> </div> |

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