

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 3/24/23	Name or number of rule(s): Title 35, Part XI, Chapter 21 Sales Limits		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: This rule replaces old Title 35, Part XI, Chapter 21 Sales Limits, paragraph 100, to provide for a rolling seven-day period when calculating the 6 MMCEU limit per cardholder. "Rolling" shall be calculated by reviewing the previous six days.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. Sections 41-137-41, 25-43-1, 103, and 25-53-1

List all rules repealed, amended, or suspended by the proposed rule: Title 35, Part XI, Chapter 21 Sales Limits.

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): ____

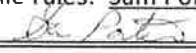
PROPOSED ACTION ON RULES

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): ____

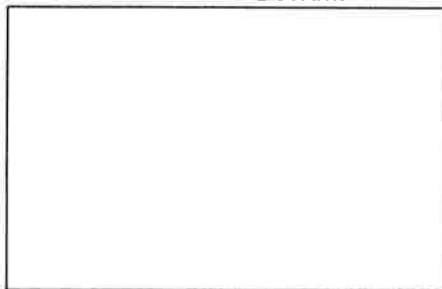
FINAL ACTION ON RULES

Date Proposed Rule Filed:
 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): 3/27/23

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