

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 John P Treadway		TELEPHONE NUMBER 601-923-7317	
ADDRESS PO Box 1033		CITY Jackson		STATE MS	ZIP 39215
EMAIL John.treadway@dor.ms.gov	SUBMIT DATE 7/24/24	Name or number of rule(s): Title 35, Part IV, Subpart 3, Chapter 02 Isolated, Casual, or Occasional Sales			

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: This rule was amended to include exemptions from Miss. Code Ann. Section 27-65-201(7) and additional exemptions added by SB 2011 from the 2023 Regular Session. Paragraph 103 was reworded to more closely reflect the language in Miss. Code Ann. Section 27-65-201(3).

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List all rules repealed, amended, or suspended by the proposed rule: Miss.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.3.02 Isolated, Casual, or Occasional Sales

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	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: 6/20/24 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): _____

Printed name and Title of person authorized to file rules: John Treadway, Attorney Review Board & Tax Policy

Signature of person authorized to file rules: John P Treadway John P Treadway

OFFICIAL FILING STAMP	DO NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP	OFFICIAL FILING STAMP
Accepted for filing by	Accepted for filing by	 Accepted for filing by <u>27615 MC</u>

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