

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 601-923-7440	
ADDRESS PO Box 1033		CITY Jackson	STATE MS	ZIP 39215
EMAIL mstaxpolicy@dor.ms.gov	SUBMIT DATE 2/26/25	Name or number of rule(s): 35.IV.7.02- Custom Creosoting		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: The amendment consists of removing a reference to the Interstate Commerce Commission (I.C.C.) and replacing it with a reference to the Mississippi Public Service Commission. This paragraph reflects that the I.C.C. has been disbanded on the federal level since 1995 and the Mississippi Public Service Commission is the state-level agency that may set the rates considered in 27-65-17(g). The document that amends this regulation also contains a table of contents, this table is included to update numbering and formatting for all of Part IV.

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List all rules repealed, amended, or suspended by the proposed rule: Miss.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.7.02- Custom Creosoting

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: 1/13/25 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): 3/31/25

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>27877 Bk</u>

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