

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 Patrick Sanford	TELEPHONE NUMBER 601-923-7440	
ADDRESS PO Box 1033		CITY Jackson	STATE MS	ZIP 39215
EMAIL mstaxpolicy@dor.ms.gov	SUBMIT DATE 08/04/25	Name or number of rule(s): 35.VI.1.01-05, Subpart 1, Ad Valorem		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: The amendments consist of creating a new chapter for the exemption from ad valorem tax for all-terrain vehicles (ATVs) pursuant to SB 2803 from the 2025 Regular Session. Other minor changes were made.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. Section 27-3-31, The Commissioner of Revenue "shall have power and authority to adopt, amend or repeal those rules or regulations necessary and proper to effectively administer the Department of Revenue."

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 35. 35.VI.1.01 Telecommunication Refunds, 35.VI.1.02 Motor Vehicle Assessments, 35.VI.1.03 Exemption for Livestock Feed, 35.VI.1.04 Exemption for New Enterprises, and 35.VI.1.05 Exemption for All-Terrain Vehicles ("ATVs")

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: 7/2/25 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): 9/4/25

Printed name and Title of person authorized to file rules: Patrick Sanford, Deputy Office Director of Tax Policy

Signature of person authorized to file rules: *Patrick Sanford*

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>28192</u> <u>YBL</u>

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