

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 8/4/25	Name or number of rule(s): 35.VII.6.08 Voluntarily Titled Vehicles		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: The rule was amended to include information regarding all-terrain vehicles that are voluntarily titled 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 63-21-7(a), The Department of Revenue may "promulgate such rules and regulations deemed by it to be appropriate to implement the provisions of the chapter."

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 35.VII.6.08 Voluntarily Titled Vehicles

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: 7/2/25

Action taken:

☒ Adopted with no changes in text
____ Adopted with changes
____ Adopted by reference
____ Withdrawn
____ Repeal adopted as proposed

Effective date:

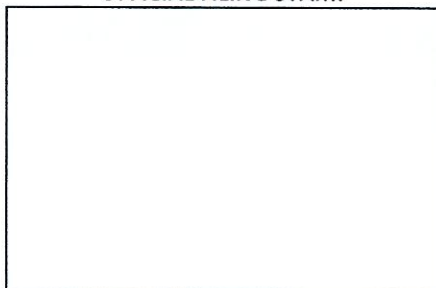
____ 30 days after filing
☒ Other (specify): 9/4/25

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

Accepted for filing by

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28197 TBA

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