

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 m.staxpolicy@dor.ms.gov	SUBMIT DATE 11/07/25	Name or number of rule(s): 35.VII.5.05 - Manufactured or Mobile Homes. WITHDRAW SYSTEM NUMBER 28305			

Short explanation of rule/amendment/pepeal and reason(s) for proposing rule/amendment/pepeal: Withdrawing system number 28305. The filing is being withdrawn for further review. A new chapter was created to provide the process for permanently retiring the title to a manufactured or mobile home to real property, as well as the processes for severance of the manufactured or mobile home from the real property to which it was affixed or destruction of the manufactured or mobile home.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. Section 63-21-7(2)(a). "The State Tax Commission may promulgate such rules and regulations deemed by it to be appropriate to implement the provisions of the (Motor Vehicle Titles) chapter."

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 35.VII.5.05 - Manufactured or Mobile Homes

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/pepeal 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

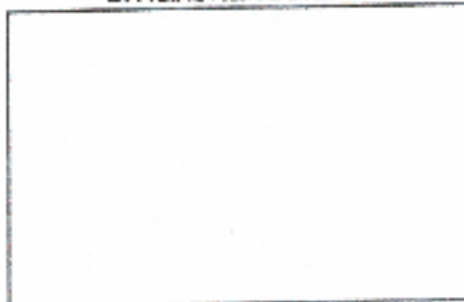
Action proposed:
___ New rule(s)
___ Amendment to existing rule(s)
___ Repeal of existing rule(s)
___ Adoption by reference
Proposed final effective date:
___ 30 days after filing
___ Other (specify): ___

FINAL ACTION ON RULES

Date Proposed Rule Filed: 10/08/25
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): Immediately

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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20367 BSA

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