

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 12/31/25	Name or number of rule(s): Title 35, Part II, Subpart 1, Chapter 1 and Table of Contents - Definitions		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: The rule was amended to include information regarding changes added by HB 1284, SB2143, SB 2555, and SB 28251 of the 2025 Regular Session. Other minor changes were made.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. Section 67-1-37(h), the Department of Revenue has the authority "[t]o adopt and promulgate, repeal and amend, such rules, regulations, standards, requirements and orders . . . as it deems necessary to control the manufacture, importation, distribution, delivery and sale of alcoholic liquor . . . in a manner not inconsistent with the provisions of this article or any other statute, including the native wine, native spirit, and craft spirit laws."

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 35. Part II, Subpart 1, Chapter 1 and Table of Contents - Definitions

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
<p>Original filing <input type="checkbox"/> Renewal of effectiveness To be in effect in _____ days Effective date: <input type="checkbox"/> Immediately upon filing <input type="checkbox"/> Other (specify): _____</p>	<p>Action proposed : <input type="checkbox"/> New rule(s) <input checked="" type="checkbox"/> Amendment to existing rule(s) <input type="checkbox"/> Repeal of existing rule(s) <input type="checkbox"/> Adoption by reference Proposed final effective date: <input type="checkbox"/> 30 days after filing <input checked="" type="checkbox"/> Other (specify): January 30, 2025</p>	<p>Date Proposed Rule Filed: Action taken: <input type="checkbox"/> Adopted with no changes in text <input type="checkbox"/> Adopted with changes <input type="checkbox"/> Adopted by reference <input type="checkbox"/> Withdrawn <input type="checkbox"/> Repeal adopted as proposed Effective date: <input type="checkbox"/> 30 days after filing <input type="checkbox"/> Other (specify): _____</p>

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	
 FILED DEC 31 2025 MISSISSIPPI SECRETARY OF STATE		
Accepted for filing by	Accepted for filing by	Accepted for filing by
Accepted for filing by <i>28433 BBL</i>		

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