

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 3/20/26	Name or number of rule(s): Title 35, Part VII – Table of Contents		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: The table of contents are being updated to match the effective regulations.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. § 25-43-1.101

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 35, Part VII – Table of Contents

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Proposed Rule Filed: Action taken: ☐ Adopted with no changes in text ☐ Adopted with changes ☐ Adopted by reference ☐ Withdrawn ☐ Repeal adopted as proposed Effective date: ☐ 30 days after filing ☐ Other (specify): ____

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 <i>28545 JB</i>	

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