FILED
JUN 30 2006
MISSISSIPPI
SECRETARY OF STATE

NOTICE OF RULE ADOPTION-FINAL RULE

STATE OF MISSISSIPPI

TITLE 35 TAX COMMISSION

PART IV SALES AND USE

State Tax Commission
c/o Samuel T. Polk, III, Commission Secretary
P.O. Box 22805
Jackson, MS 39225-2805
(601) 923-7401
CommSec@mstc.state.ms.us

Specific Legal Authority Authorizing the promulgation of Rule: Miss. Code Ann. § 25-43-2.101(5(a) and 01.I.03 MISS ADMIN CODE 105
Reference to Rules repealed, amended or suspended by the Proposed Rule: N/A

Date Rule Proposed: N/A

Explanation of the Purpose of the Proposed Rule and the reason(s) for proposing the rule: The State Tax Commission has compiled, and formatted its rules and regulations pursuant to and as required by 01.I.03. MISS ADMIN CODE 105 to enable the Secretary of State to cause an administrative code to be compiled, indexed and published pursuant to and by authority of Miss. Code Ann. § 25-43-2.101(5)(a).

The Agency Rule Making Record for this rule including any written comments received during the comment period and the record of any oral proceeding is available for public inspection by contacting the Agency at the above address.

N/A

The Agency has considered the written comments and the presentations made in any oral proceedings, and

N/A

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

Effective Date of Rule: N/A

Samuel T. Polk, III

SAMUEL T. POLK, III
COMMISSION SECRETARY