

NOTICE OF PROPOSED RULE ADOPTION

STATE OF MISSISSIPPI Mississippi State Tax Commission Office of Audit and Compliance

Mississippi State Tax Commission
Commission Secretary
c/o Sam Polk, Esq
Post Office Box 22805
Jackson, Mississippi 39225-2805

(601) 923-7401
CommSec@mstc.state.ms.us

Specific Legal Authority authorizing the promulgation of Rule: HB 1387, 2006 Legislative Session, amended Section 27-3-33, Mississippi Code of 1972

Reference to Rules repealed, amended or suspended by the Proposed Rule: Title 35, Part I, Chapter 05

Explanation of the Purpose of the Proposed Rule and the reason(s) for proposing the rule: This rule is being amended because HB 1387 of the 2006 Legislative Session amends Section 27-3-33, Mississippi Code of 1972. The new language added will allow the Mississippi State Tax Commission to establish less formal methods for employers to respond to warrants (garnishments) issued against them for their employees.

This rule is proposed as a Final Rule, and/or a Temporary Rule (Check one or both boxers as applicable.)

Persons may present their views on the proposed rule by addressing written comments to the agency at the above address. Persons making comments should include their name and address, as well as other contact information, and if you are an agent or attorney, the name, address and telephone number of the party or parties you represent.

Oral Proceeding: Check one box below:

An oral proceeding is scheduled on this rule on Date: September 25, 2006 Time: 10:00 AM
Place: Mississippi Library Commission

If you wish to be heard and present evidence at the oral proceeding you must make a written request to the agency at the above address at least 72 hours prior to the proceeding to be placed on the agenda and the request must also include a brief description of the position that will be presented. The request should include your name, address, telephone number as well as other contact information; and if you are an agent or attorney, the name, address and telephone number of the party or parties you represent.

An oral proceeding is not scheduled on this rule. Where an oral proceeding is not scheduled, an oral proceeding will be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) 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 and telephone number of the person(s) making the request; and if you are an agent or attorney, the name, address and telephone number of the party or parties you represent.

Economic Impact Statement: Check one box below:

The agency has determined that an economic impact statement is not required for this rule, or

The concise summary of the economic impact statement required is attached.

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

Date Rule Proposed: August 10, 2006

Proposed Effective Date of Rule: October 2, 2006

Sam T. Polk, III, Esquire, Commission Secretary

CONCISE SUMMARY OF ECONOMIC IMPACT STATEMENT

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An Economic Impact Statement is required for this proposed rule by Section 25-43-3.105 of the Administrative Procedures Law. This is a Concise Summary of the Economic Impact Statement which must be filed with the Notice of Proposed Rule Adoption in the Secretary of State's Office. The full text of the Economic Impact Statement may be obtained from the agency contact person at the above address.

Persons may present their views by submitting written comments on the proposed rule adoption to the agency contact person at the above address. Additional information on where, when and how persons may present their views or demand an oral proceeding on the proposed rule are included in the Notice of Proposed Rule Adoption to which this is attached.

a. Description of the need for and the benefits of the proposed rule: To provide an expedited method to answer the Distress Warrant for the Levy of Monies Owed to Taxpayer(s).

b. Cost estimate to the agency and other state or local government entities: None.

c. Estimate of the cost or economic benefit to all persons: This will result in a decrease in postage and man hours to the employers.

d. Analysis of the impact on small business: The small business will be able to send the Answer by facsimile, email or mail.

e. Comparison of the costs and benefits of the proposed rule to the probable costs and benefits of not adopting the rule: If the proposed rule is adopted, postage and man hours for the employers will be reduced. However, if the proposed rule change is not adopted, there will be no change in the costs to the employers.

f. Determination as to whether less costly or less intrusive methods exist to achieve the purpose of the rule: None.

g. Description of reasonable alternative methods and reasons for rejection of the alternative methods: Not applicable.

f. Data and methodology in making the estimates in the economic impact statement: A phone survey was done on our employers receiving the greatest number of Distress Warrants for the Levy of Monies Owed to Taxpayer(s).

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