NOTICE OF RULE ADOPTION—FINAL RULE

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Reference to Rules repealed, amended or suspended by the Proposed Rule: Title 35, Part I, Chapter 05

Date Rule Proposed: August 15, 2006

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.

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.

☒ An oral proceeding was held on this rule:

Date: September 25, 2006
Time: 10:00 AM
Place: Mississippi Library Commission

☐ An oral proceeding was not held on this rule.

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

☒ This rule as adopted is without variance from the proposed rule.

☐ This rule as adopted differs from the proposed rule as there are minor editorial changes which affect the form rather than the substance of the rule.

☐ The rule as adopted differs from the proposed rule. The differences however are:
Within the scope of the matters in the Notice of Proposed Rule Adoption, the logical outgrowth of the contents of the Notice of Proposed Rule Adoption and the comments submitted in response thereto, and
The Notice of Proposed Rule Adoption provided fair warning that the outcome of the proposed rule adoption could be the rule in question.

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

Effective Date of Rule: January 1, 2007

Samuel T. Polk III

Sam T. Polk, III, Esquire, Commission Secretary

Nov. 17, 2006