

NOTICE OF RULE ADOPTION—FINAL RULE

**STATE OF MISSISSIPPI
Mississippi State Tax Commission
Alcoholic Beverage Control Division**

Mississippi State Tax Commission
c/o Samuel T. Polk, III, Commission Secretary
Post Office Box 22805
Jackson, Mississippi 39225-2805
601-923-7401
CommSec@mstc.state.ms.us

Reference to Rules repealed, amended or suspended by the Proposed Rule: Title 35, Mississippi State Tax Commission, Part II, Alcoholic Beverage Control, Subpart 03, Chapter 03

Specific Legal Authority Authorizing the promulgation of Rule: Mississippi Code Annotated Section 67-1-37(h) (Rev. 2005).
Date Rule Proposed: May 9, 2007

Explanation of the Purpose of the Proposed Rule and the reason(s) for proposing the rule: This amendment clarifies ABC Warehouse Operations payment policy requiring certified funds for the payment of wine and spirits products when retail permittees provide payment instruments which are either dishonored by their bank or for which there are insufficient funds.

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: May 31, 2007
Time: 3:00 p.m.
Place: State of Mississippi Liquor Distribution Center, Coaches' Conference Room, 1286 Gluckstadt Road, Madison, Mississippi 39110.

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: August 20, 2007

Samuel T. Polk, III, Commission Secretary
July 19, 2007