NOTICE OF PROPOSED RULE ADOPTION

FILED
JAN 25 2008
MISSISSIPPI
SECRETARY OF STATE

STATE OF MISSISSIPPI
Mississippi State Tax Commission
Sales and Use Tax Bureau

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: 27-65-93 MCA

Reference to Rules repealed, amended or suspended by the Proposed Rule: *Title 35, Part IV, Subpart 01, Chapter 06 Mississippi Administrative Code*

Explanation of the Purpose of the Proposed Rule and the reason(s) for proposing the rule: Rule is being amended to add the definitions of value for sales tax purposes, value for use tax purposes, person, orphanages and Old Men's or Ladies' Homes. These terms are used in the sales and use tax statutes.

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: February 15, 2008 Time: 3:00 PM
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. 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: January 25, 2008 **Proposed Effective Date of Rule:** April 1, 2008

Samuel T. Polk III

Sam T. Polk, Esquire, Commission Secretary