

NOTICE OF RULE ADOPTION—FINAL RULE

**STATE OF MISSISSIPPI
Mississippi State Tax Commission**

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Reference to Rules repealed, amended or suspended by the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

Date Rule Proposed: January 25, 2008

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.

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: February 15, 2008
Time: 3:00 p.m.
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

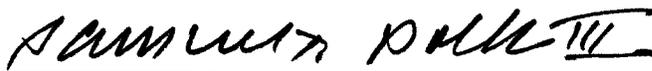
This rule as adopted is without variance from the proposed rule.

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: April 1, 2008


Signature and Title of Person Submitting Rule for Filing