NOTICE OF RULE ADOPTION—FINAL RULE

FILED
JUN 12 2009
MISSISSIPPI
SECRETARY OF STATE

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Reference to Rules repealed, amended or suspended by the Proposed Rule :Title 35, Part IV, Subpart 03, Chapter 05 Mississippi Administrative Code

Date Rule Proposed: June 1, 2009

Explanation of the Purpose of the Proposed Rule and the reason(s) for proposing the rule: Rule has been amended to clarify the treatment of drop shipment sales and the non-taxable status of sales to an out-of state dealer for resale.

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.

X An oral proceeding was held on this rule:

Date: June 1, 2009
Time: 2:00 p.m.
Place: Woolfolk State Office Building

☐ 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

X 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: July 15, 2009

Samuel T. Polk III

Signature and Title of Person Submitting Rule for Filing