

Mississippi Secretary of State
 700 North Street P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

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|--------------------------------------|-------------------------|---|----------------------------------|--------------|
| AGENCY NAME Department of Revenue | | CONTACT PERSON Meg Bartlett | TELEPHONE NUMBER 601-923-7308 | |
| ADDRESS P O Box 1033 | | CITY Jackson | STATE MS | ZIP 39209 |
| EMAIL Meg.Bartlett@dor.ms.gov | SUBMIT DATE 3/1/2011 | Name or number of rule(s): Title 35, Part II | | |

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Rule is being amended to be consistent with statutory change. New appeal procedures are necessary due to the separation of the agency into the Department of Revenue and the Board of Tax Appeals. Rule is being amended due to numerous statutory changes since last update and for better clarity and consistency.

Specific legal authority authorizing the promulgation of rule: 67-1-37 MCA

List all rules repealed, amended, or suspended by the proposed rule: Title 35 Part II

ORAL PROCEEDING:

- An oral proceeding is scheduled for this rule on Date: _____ Time: _____ Place: _____
- Presently, an oral proceeding is not scheduled on this rule.

If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) or more 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, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency.

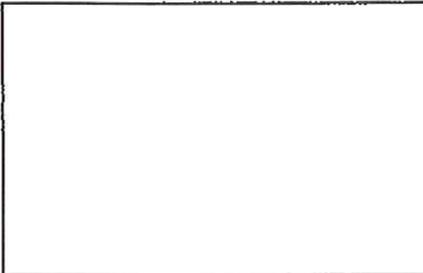
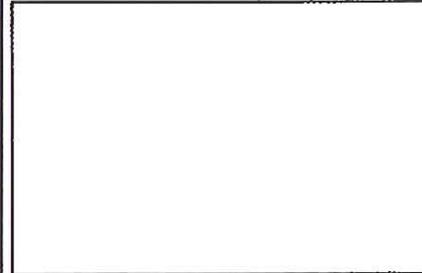
ECONOMIC IMPACT STATEMENT:

- Economic Impact statement not required for this rule. Concise summary of economic impact statement attached.

| TEMPORARY RULES | PROPOSED ACTION ON RULES | FINAL ACTION ON RULES |
|--|---|---|
| _____ Original filing _____ Renewal of effectiveness To be in effect in _____ days Effective date: _____ Immediately upon filing _____ Other (specify): _____ | Action proposed: _____ New rule(s) _____ Amendment to existing rule(s) _____ Repeal of existing rule(s) _____ Adoption by reference Proposed final effective date: _____ 30 days after filing _____ Other (specify): _____ | Date Proposed Rule Filed: <u>10/19/2010</u> Action taken: _____ Adopted with no changes in text <input checked="" type="checkbox"/> Adopted with changes _____ Adopted by reference _____ Withdrawn _____ Repeal adopted as proposed Effective date: <input checked="" type="checkbox"/> 30 days after filing _____ Other (specify): _____ |

Printed name and Title of person authorized to file rules: Meg Bartlett, Associate Commissioner for Business Taxes

Signature of person authorized to file rules: *Meg Bartlett*

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|---|--|---|
| OFFICIAL FILING STAMP  | DO NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP  | OFFICIAL FILING STAMP  |
| Accepted for filing by _____ | Accepted for filing by _____ | Accepted for filing by <u>C817593E</u> |