

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

**ADMINISTRATIVE PROCEDURES NOTICE FILING**

AGENCY NAME Mississippi Board of Tax Appeals		CONTACT PERSON Sam Polk	TELEPHONE NUMBER 601-981-3025	
ADDRESS 2679 Crane Ridge Drive		CITY Jackson	STATE MS	ZIP 39216 -4997
EMAIL sam.polk@bta.ms.gov	SUBMIT DATE Nov. 23, 2011	Name or number of rule(s): Rules of the Mississippi Board of Tax Appeals		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: To provide rules for the Mississippi Board of Tax Appeals

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. § 27-4-3(1)(a) (Rev. 2010)

List all rules repealed, amended, or suspended by the proposed rule: None

**ORAL PROCEEDING:**

An oral proceeding for this rule was held on Aug. 11, 2011, at 3:00 p.m., in Room 114, Suite 117, Woolfolk State Office Building, 501 North West Street, Jackson, MS 39201.

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
<input type="checkbox"/> Original filing <input type="checkbox"/> Renewal of effectiveness To be in effect in _____ days Effective date: <input type="checkbox"/> Immediately upon filing <input type="checkbox"/> Other (specify): _____	Action proposed: <input type="checkbox"/> New rule(s) <input type="checkbox"/> Amendment to existing rule(s) <input type="checkbox"/> Repeal of existing rule(s) <input type="checkbox"/> Adoption by reference Proposed final effective date: <input type="checkbox"/> 30 days after filing <input type="checkbox"/> Other (specify): _____	Date Proposed Rule Filed: <u>June 30, 2011</u> Action taken: <input type="checkbox"/> Adopted with no changes in text <input checked="" type="checkbox"/> Adopted with changes <input type="checkbox"/> Adopted by reference <input type="checkbox"/> Withdrawn <input type="checkbox"/> Repeal adopted as proposed Effective date: <input checked="" type="checkbox"/> 30 days after filing <input type="checkbox"/> Other (specify): _____

Printed name and Title of person authorized to file rules: Samuel T. (Sam) Polk, III, Executive Director

Signature of person authorized to file rules: *Samuel T. Polk III*

<p><b>OFFICIAL FILING STAMP</b></p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p>Accepted for filing by _____</p>	<p><b>DO NOT WRITE BELOW THIS LINE</b></p> <p><b>OFFICIAL FILING STAMP</b></p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p>Accepted for filing by _____</p>	<p><b>OFFICIAL FILING STAMP</b></p> <div style="border: 1px solid black; padding: 10px;"> <p align="center"><b>FILED</b></p> <p align="center">NOV 23 2011</p> <p align="center">MISSISSIPPI</p> <p align="center">SECRETARY OF STATE</p> </div> <p>Accepted for filing by <i>CB18269E</i></p>
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The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.