

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

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME Mississippi Department of Revenue		CONTACT PERSON Stephanie Rogers		TELEPHONE NUMBER 601-923-7190	
ADDRESS Post Office Box 1033		CITY Jackson		STATE MS	ZIP 39215
EMAIL stephanie.rogers@dor.ms.gov	SUBMIT DATE 6/13/12	Name or number of rule(s): Title 35, Part IV, Subpart 4, Chapter 04			

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Rule amended to add language regarding the application of sales tax to internet sales of photographs by photographers marketing the photographs via third-party website. Also amended to remove language regarding sales tax exemption on items purchased for use in a motion picture production, as the exemption has expired. Also removes language regarding the 1½% manufacturing rate on purchases of cameras and other machinery in photography studios. These amendments are made to provide sales tax guidance for photographers and motion picture producers. Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. §§ 27-3-31(1)(a); 27-65-3; 27-65-17; 27-65-11; 27-65-17.

List all rules repealed, amended, or suspended by the proposed rule: Title 35, Part IV, Subpart 4, Chapter 04

ORAL PROCEEDING:

An oral proceeding is scheduled for this rule on Date: May 23, 2012 Time: 3:30 p.m. Place: Mississippi Library Commission, 3881 Eastwood Drive, Jackson, MS 39211

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>4/9/12</u> Action taken: <input checked="" type="checkbox"/> Adopted with no changes in text <input 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: Stephanie Rogers, Senior Tax Analyst

Signature of person authorized to file rules: *Stephanie Rogers*

<p>OFFICIAL FILING STAMP</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p>Accepted for filing by _____</p>	<p>DO NOT WRITE BELOW THIS LINE</p> <p>OFFICIAL FILING STAMP</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p>Accepted for filing by _____</p>	<p>OFFICIAL FILING STAMP</p> <div style="border: 1px solid black; padding: 10px;"> <p align="center">FILED</p> <p align="center">JUN 13 2012</p> <p align="center">MISSISSIPPI</p> <p align="center">SECRETARY OF STATE</p> </div> <p>Accepted for filing by <u>CB</u></p>
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