SOS APA Form 001

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

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME		CONTACT PERSON	TELEPHONE NUMBER	
Mississippi Department of Revenue		Lauren Windmiller	601-923-7317	
ADDRESS		CITY	STATE	ZIP
PO Box 1033		Jackson	MS	39215
EMAIL	SUBMIT DATE	Name or number of rule(s):		
Lauren.Windmiller@dor.ms.gov	01/09/14	Title 35, Part IV, Subpart 6, Chapter 01		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: The amendment allows the reduced 1 ½% sales tax rate to include utilities used directly in enhanced oil recovery using carbon dioxide. The amendment also allows a church to be exempt from sales tax provided they meet all the qualifications and may submit an affidavit to the utility company.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. § 27-65-19(1)(c)(i) and 27-65-19(1)(a)(ii)

List all rules repealed, amended, or suspended by the proposed rule: None

ORAL PROCEEDING:

☒ An oral proceeding is scheduled for this rule on Date: 12/11/13 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
_____ Original filing	**Action proposed:**	**Date Proposed Rule Filed:** 11/12/13
_____ Renewal of effectiveness	_____ New rule(s)	**Action taken:**
To be in effect in _____ days	_____ Amendment to existing rule(s)	X Adopted with no changes in text
Effective date:	_____ Repeal of existing rule(s)	_____ Adopted with changes
_____ Immediately upon filing	_____ Adoption by reference	_____ Adopted by reference
_____ Other (specify): _____	**Proposed final effective date:**	_____ Withdrawn
	_____ 30 days after filing	_____ Repeal adopted as proposed
	_____ Other (specify): _____	**Effective date:**
		X 30 days after filing
		_____ Other (specify): _____

Printed name and Title of person authorized to file rules: Lauren Windmiller, Tax Auditor/Accountant
Signature of person authorized to file rules: Lauren Windmiller

OFFICIAL FILING STAMP	DO NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP	OFFICIAL FILING STAMP
		FILED JAN 09 2014 MISSISSIPPI SECRETARY OF STATE
Accepted for filing by	Accepted for filing by	Accepted for filing by #20240

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.