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 PO Box 1033		CITY Jackson	STATE MS	ZIP 39215
EMAIL Lauren.Windmiller@dor.ms.gov	SUBMIT DATE 01/09/14	Name or number of rule(s): Title 35, Part IV, Subpart 8, Chapter 02		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: The amendment allows any person purchasing farm implements at the reduced 1 ½% rate to supply the retailer with an affidavit attesting to the fact that they meet the requirements to purchase at the reduced rate. The amendment also specifies that loggers have to be certified in order to receive the reduced 1 ½% rate.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. § 27-65-17(1)(c)

List all rules repealed, amended, or suspended by the proposed rule: None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 _____ 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:** 11/12/13 **Action taken:** _X_ Adopted with no changes in text _____ Adopted with changes _____ Adopted by reference _____ Withdrawn _____ Repeal adopted as proposed **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
Accepted for filing by	Accepted for filing by	FILED JAN 09 2014 MISSISSIPPI SECRETARY OF STATE Accepted for filing by #20241

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