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		Melinda R. Lott	601-923-7309	
ADDRESS		CITY	STATE	ZIP
PO Box 1033		Jackson	MS	39215
EMAIL	SUBMIT DATE	Name or number of rule(s):		
melinda.lott@dor.ms.gov	03/04/15	Title 35, Part VIII, Subpart 03, Chapter 01 Stamps shall be properly affixed to cigarettes; Stamp invoices		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal

This is a new Rule. This Rule clarifies when tobacco products are considered contraband and subject to confiscation. If further clarifies proper affixed stamps placed on tobacco products.

Specific Legal authority authorizing the promulgation of a rule: Miss. Code Ann. §27-69-65

List all rules repealed, amended, or suspended by the proposed rule, Title 35, Part VIII, Subpart 03, Chapter 01 Stamps (Tobacco):NONE

ORAL PROCEEDING:

☒ An oral proceeding is scheduled for this rule on Date: 02/04/15 Time: 3:00 p.m. Place: Mississippi Department of Revenue 500 Clinton Center BLVD, Clinton, MS 39056, 4th Floor, Review Board and Policy

☐ 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 final action _____ Other (specify): _____	**Date Proposed Rule Filed:** 1/7/15 **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: Melinda R. Lott, Deputy Office Director, Tax Policy
Signature of person authorized to file rules: Melinda R. Lott

OFFICIAL FILING STAMP	DO NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP	OFFICIAL FILING STAMP
		FILED MAR 04 2015 MISSISSIPPI SECRETARY OF STATE
Accepted for filing by	Accepted for filing by	Accepted for filing by #21066

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