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	7/24/15	Title 35, Part IV, Subpart 07, Chapter 03 Manufacturing and Custom Processors		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: The Department of Revenue clarifies pollution control equipment and verification thereof used in the manufacturing process. Pollution control equipment purchases qualify for an exempt rate as per Miss. Ann. Code Section 27-65-101(1)(w). The MDOR clarifies this rule in line with a recent Mississippi Supreme Court ruling: Mississippi Department of Revenue vs Mississippi Power Company, No. 2013-CA-01234-SCT (Miss. August 7, 2014).

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. Section 27-65-93, The Commissioner shall promulgate rules and regulations, not inconsistent with the provisions of the sales tax law.....

List all rules repealed, amended, or suspended by the proposed rule: None

ORAL PROCEEDING:

☒ An oral proceeding is scheduled for this rule on Date: 07/22/15 Time: 3:30 p.m. Place: Mississippi Department of Revenue, 500 Clinton Center Drive, Clinton, MS 39056

☐ 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:** 6/19/15
_____ 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: Melinda R. Lott, Deputy Office Director, Tax Policy

Signature of person authorized to file rules: Melinda Lott

DO NOT WRITE BELOW THIS LINE

OFFICIAL FILING STAMP	OFFICIAL FILING STAMP	OFFICIAL FILING STAMP
		FILED JUL 24 2015 MISSISSIPPI SECRETARY OF STATE
Accepted for filing by	**Accepted for filing by**	**Accepted for filing by** #21410 AF

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