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 | 7/20/16 | Title 35, Part X, Chapter 02 National or Regional Headquarters Credit | | |

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: To provide further clarify concerning how to apply for and or qualify for the credit. Changes include statements that are included in the Economic Incentive booklet that was currently updated.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. Section 57-73-27, "The State Tax Commission is authorized to promulgate reasonable rules and regulations necessary to accomplish its duties under Chapter 524, Laws, 1989."

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Rule 35.X.2 National or Regional Headquarters Credit

### ORAL PROCEEDING:

☒ An oral proceeding is scheduled for this rule on Date: 08/24/16 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:** _____ |
| _____ Renewal of effectiveness | _____ New rule(s) | **Action taken:** |
| To be in effect in _____ days | X Amendment to existing rule(s) | _____ 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 |
| | X 30 days after filing | _____ Repeal adopted as proposed |
| | _____ Other (specify): _____ | **Effective date:** |
| | | _____ 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 28 2016 MISSISSIPPI SECRETARY OF STATE | |
| Accepted for filing by | Accepted for filing by 22129 AF | Accepted for filing by |

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