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Patrick J. Reynolds
Senior Tax Counsel
(202) 484-5218
preynolds@cost.org

October 12, 2021

Mr. Sam Portera, CPA
Mississippi Department of Revenue
Sent via Email

Re: Proposed Amendments to Miss. Admin. Code 35.IV.5.06

Dear Mr. Portera:

On behalf of the Council On State Taxation (COST), I am writing to request the Department withdraw or hold a public hearing on the proposed amendments to Miss. Admin. Code 35.IV.5.06. The proposed amendments would impose the State's sales tax on remote internet-based computer services, which is a departure from longstanding practice and represents a significant tax policy change that should be addressed by the Legislature. It also raises several unanswered questions, including whether the proposed changes will be applied retroactively.

About COST

COST is a nonprofit trade association consisting of approximately 500 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities, many of which conduct business in Mississippi.

Conclusion

We respectfully request that the Department of Revenue either withdraw its proposed changes or hold a public hearing to solicit feedback from the business community. This significant tax policy change is a legislative issue; it is not appropriate to address it via an administrative rule.

Respectfully,

Patrick J. Reynolds

cc: COST Board of Directors
Douglas L. Lindholm, COST President & Executive Director