

Sales/Use/Indirect:

Mississippi DOR Rescinds Proposed Rule Changes Involving Cloud Computing

Notice Filing re Proposed Amended Reg. Section 35.IV.5.06, Miss. Dept. of Rev. (5/17/22). The Mississippi Department of Revenue withdrew its proposed rule changes that were originally filed in 2021, and which had attempted to revise Mississippi's sales and use tax rule on computer equipment, software, and services to address the tax treatment of computer software and services when delivered through cloud computing [see *State Tax Matters*, Issue 2021-41, for more details on the initial rule proposals].

URL: <https://www.sos.ms.gov/adminsearch/ACProposed/00026335a.pdf>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/211015_2.html

Earlier this year, Mississippi enacted legislation [see S.B. 2831 (2022), and *State Tax Matters*, Issue 2022-13, for more details on these law changes] that creates the "Taxation of Remote and internet-based Computer Software Products and Services Study Committee" to examine and develop legislative recommendations on the taxation of remote and internet-based computer software products and services for Mississippi sales and use tax purposes, including recommendations for which of these products and services should be taxable and the manner in which they should be taxed. Please contact us with any questions.

URL: <http://billstatus.ls.state.ms.us/2022/pdf/history/SB/SB2831.xml>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220401_12.html

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