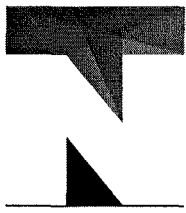


## **Exhibit F**

Letter from TechNet dated November 2, 2021



**TECHNET**  
THE VOICE OF THE  
INNOVATION ECONOMY

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November 2, 2021

Mr. Chris Graham  
Revenue Commissioner  
Department of Revenue  
State of Mississippi  
P.O. Box 1033  
Jackson, MS 39215-1033

*RE: TechNet Concerns with Proposed Rule Title 35.IV.5.06 Computer Equipment, Software, and Services*

Dear Revenue Commissioner Graham,

TechNet is the national, bipartisan network of technology companies that promotes the growth of the innovation economy by advocating a targeted policy agenda at the federal and 50 state level. TechNet's diverse membership includes dynamic American businesses ranging from startups to the most iconic companies on the planet and represents more than four million employees in the fields of information technology, e-commerce, clean energy, gig and sharing economy, venture capital, and finance. TechNet is committed to advancing the public policies and private sector initiatives that make the U.S. the most innovative country in the world.

On behalf of TechNet, I thank you for granting engaged stakeholders the ability to provide feedback on *Proposed Rule Title 35.IV.5.06 Computer Equipment, Software, and Services* and for setting a hearing to hear additional input.

During the 2021 legislative session, the Mississippi Legislature debated a number of tax bills including Senate Bill 2967 which proposed making a number of changes to the tax code. Senate Bill 2967 failed to pass the Mississippi House of Representatives and thus failed to become law. When given the opportunity to enact changes that would affect computer equipment, software and internet-based services, the Mississippi Legislature declined not to do so.

The State of Mississippi has set up a tax structure that encourages technology companies to invest in Mississippi. The proposed rules send a cautious message to technology companies making them rethink investing in Mississippi. We believe that it is proper for the Mississippi Legislature to have their input on this issue before changes through rules are implemented.

TechNet is further concerned that the Mississippi Department of Revenue (DOR) may not have the authority to enact the proposed rule, especially given that the legislature did not authorize that change through legislation. The proposed rules also raise several questions including does DOR have the authority by rule to define what type of software and internet-based service is affected under the proposed rule? If the rules are adopted, will the rules be prospective? Will the regulation address how tax is allocated for "multiple points of use" by customers with users inside and outside of the state?

As our letter sent to the Department of Revenue dated October 7th stated, TechNet believes it is important for the Mississippi Legislature to seek this change through the legislative process to receive the robust consideration the changes deserve.

Again, we are thankful for allowing us to provide feedback on the proposed rule and encourage the Department of Revenue to pursue any changes through legislation instead of through rule changes.

We look forward to our continued engagement on this important issue.

Respectfully,



Servando Esparza  
Executive Director, Southeast