



Date: December 06, 2023
Letter ID: L0871219744



DIANE EASLEY
COMMUNITY CARE NETWORK INC
7400 FOUNTAINBLEAU RD
OCEAN SPRINGS MS 39564-8473

Reference: Eligible Transitional Home Organization
Letter Ruling Number: 23-0450

This is in response to your letter dated December 06, 2023, requesting that the Mississippi Department of Revenue provide a ruling regarding whether Community Care Network, Inc. qualifies as an "eligible transitional home organization" pursuant to Miss. Code Ann. Section 27-7-22.47. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

After a search of the applicable statutes and a review of the documentation provided this is to confirm that Community Care Network, Inc. does qualify as an "eligible transitional home organization" pursuant to Miss. Code Ann. Section 27-7-22.47 due to being exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and providing transitional housing for homeless persons age twenty-five (25) and under, homeless families and/or homeless and/or referred unwed pregnant women.

This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Denetia Durr

Mississippi Department of Revenue