



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-24-04

June 19, 2024

Notice of Non-Settling Manufacturer Fee Rate Increase for Cigarettes

Effective July 1, 2024, the Non-Settling Manufacturer (NSM) fee will increase from 2.07 cents for each NSM cigarette to 2.14 cents for each NSM cigarette. This results in an increase of \$0.14 per carton. The July 2024 return and all future returns have been updated to reflect this change.

This is in accordance with the provisions of Miss. Code Ann. § 27-70-5 which states that on July 1 of each year the NSM fee will increase by the greater of three percent (3%) or , the most recent annual revised Consumer Price Index for all Urban Consumers as published by the Federal Bureau of Labor Statistics of the United States Department of Labor. The Consumer Price Index (CPI) for calendar year 2023 was 3.4%; therefore, the NSM fee rate will increase by 3.4%.

If you have any questions, please contact the Sales Tax Department at 601-923-7015.