



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-25-09

June 19, 2025

Notice Regarding Change To Due Dates For Excise Tax On Other Tobacco Products

Other tobacco products include cigars, smoking tobacco, chewing tobacco, snuff or any other tobacco products except cigarettes and heated tobacco products. Heated tobacco products are defined as a product containing tobacco that produces an inhalable aerosol by (i) heating the tobacco without combustion of the tobacco or (ii) by heat generated from a combustion source that only or primarily heats rather than burns the tobacco.

Excise tax on other tobacco products is currently due by the 15th day of the month after the products are first imported into Mississippi.

Effective July 1, 2025, any Mississippi wholesalers making wholesale sales of other tobacco products upon which the excise tax has not already been paid shall report and pay the excise tax on other tobacco products by the 20th day of the month following the month the other tobacco products are sold to or distributed to a Mississippi customer.

Effective July 1, 2025, Mississippi retailers receiving other tobacco products from manufacturers or wholesalers outside of Mississippi shall report and pay the excise tax on other tobacco products by the 20th day of the month following the month the other tobacco products are sold to or distributed to a Mississippi customer.

The excise tax rate on other tobacco products is fifteen percent (15%) of the manufacturer's list price.

Consumers receiving other tobacco products from outside Mississippi for which the excise tax has not been paid are required to report and pay the excise tax on the other tobacco products within 48 hours of receipt of the other tobacco products.

This is in accordance with House Bill 1896 of the 2025 Regular Legislative Session.

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