



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-25-10

July 1, 2025

NOTICE OF NONSETTLING MANUFACTURER FEE RATE INCREASE

There is a non-settling manufacturer (NSM) fee rate increase on returns filed for the July 2025 filing period forward. Miss. Code Ann. § 27-70-5 provides 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 for calendar year 2024 was 2.9%; therefore, the NSM fee rate will be increased by 3%.

In accordance with this provision, the NSM fee will increase from two and fourteen hundredths cents (2.14¢) for each NSM cigarette to two and twenty hundredths cents (2.20¢) for each NSM cigarette effective July 1, 2025. This will result in an increase of \$0.12 per carton. The July 2025 return and all future returns have been updated to reflect this change.

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