



House Bill 916 of the 2025 Regular Legislative Session requires every manufacturer whose cigarettes are sold in Mississippi to complete a product certification for these products. The Mississippi Cigarette Directory shall be published and available on the Mississippi Department of Revenue's website at www.dor.ms.gov on October 1, 2025. Monthly updates shall be made available in the same manner.

Cigarettes that are not included on the Mississippi Cigarette Directory are not allowed to be sold in Mississippi.

FEES

Initial Certification Fee: \$500 per product, *limited to \$15,000 per manufacturer*
Annual Renewal Certification: \$500 per product, *limited to \$15,000 per manufacturer*

Any product approved for publication on the Mississippi Cigarette Directory shall be required to be recertified prior to September 1st of each year.

DEFINITIONS

For a full listing of all definitions related to Mississippi Tobacco Laws, please see Miss. Code Ann. Section 27-69 et. seq.

"BRAND FAMILY" means all styles of cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol," "lights," "kings" and "100s," and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.

"CIGARETTE" means a product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains any of the following:

- 1) Any roll of tobacco wrapped in paper or in any substance not containing tobacco;
- 2) Tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or
- 3) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette.

The term "cigarette" includes roll-your-own tobacco, meaning tobacco which, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. For purposes of this definition of the term "cigarette," nine one-hundredths (0.09) ounces of roll-your-own tobacco constitute one (1) individual cigarette.



DEFINITIONS

“CIGARETTE MANUFACTURER” or **“MANUFACTURER”** means an entity that does any of the following:

- 1) Manufactures cigarettes anywhere that the manufacturer intends to be sold in the United States, including cigarettes intended to be sold in the United States through an importer;
- 2) Is the first purchaser anywhere, for resale in the United States, of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States; or
- 3) Becomes a successor of an entity described above.

“DISTRIBUTOR” includes every person, except retailers as defined herein, in the state who manufactures or produces cigarettes or who ships, transports, or imports cigarettes into this state, or in any manner acquires or possesses cigarettes, and makes a first sale of the cigarettes in the state.

“IMPORTER” means a person, firm, corporation, association or other business entity who imports cigarettes from any state or foreign country for distribution, sale, use, or consumption in the state.

“RETAILER” means a person, other than a wholesaler, whose business is that of selling merchandise at retail and who sells, or offers for sale, cigarettes to a consumer in this state.

“WHOLESALER” means a person, firm, corporation, association or other business entity who sells cigarettes to retailers in this state for the purpose of resale.

WHAT SHOULD AN ANNUAL CERTIFICATION INCLUDE?

1. A list of the manufacturer’s brand families that are sold in Mississippi;
2. A copy of all orders required by the United States Food and Drug Administration, which must be current, for the manufacture and sale of the cigarettes included in the manufacturer’s brand families;
3. A digital copy of the packaging of the product and/or label (must include Product ID); and,
4. Payment of Five Hundred Dollars (\$500.00) for each cigarette product, limited to \$15,000 per manufacturer annually.



VIOLATION AND PENALTIES

In addition to the seizure and destruction of cigarettes being made available for sale in Mississippi which are not included on the Mississippi Cigarette Directory, the following penalties apply:

- (i) A retailer, distributor, wholesaler or importer who sells or offers for sale cigarettes in Mississippi which are not included in the directory is subject to a civil penalty in an amount not more than Five Hundred Dollars (\$500.00) per day for each style of cigarette in a brand family which is offered for sale.
- (ii) For a second violation, whether involving the same or a different style of cigarettes in a brand family, by the same retailer, distributor, wholesaler or importer occurring within a period of twelve (12) months, the civil penalty shall be an amount not less than Seven Hundred Fifty Dollars (\$750.00) nor more than One Thousand Dollars (\$1,000.00) per day for each style of cigarette in a brand family which is offered for sale.
- (iii) For a third violation, whether involving the same or a different style of cigarettes in a brand family, by the same retailer, distributor, wholesaler or importer occurring within a period of twelve (12) months, the civil penalty shall be an amount not less One Thousand Dollars (\$1,000.00), but not more than One Thousand Five Hundred Dollars (\$1,500.00), per day for each style of cigarette in a brand family which is offered for sale.
- (iv) A manufacturer whose cigarettes are not listed in the directory and sold for retail sale in Mississippi is subject to a civil penalty of Ten Thousand Dollars (\$10,000.00) per day for each style of cigarette in a brand family.
- (v) In addition, any manufacturer that falsely represents any information required by a certification form shall be guilty of a misdemeanor for each false representation.



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REVENUE
STATE OF MISSISSIPPI

SALES AND USE TAX BUREAU

TYPE OF CERTIFICATION:		
Initial Certification	<input type="checkbox"/>	Material Change <input type="checkbox"/> Annual Recertification <input type="checkbox"/>

→ Initial Certifications are for manufacturers not currently listed on the Mississippi Cigarette Directory.

→ Material Changes should be received no later than thirty (30) days before any addition to or modification request is to take effect (includes, but is not limited to, any order or action by the FDA or any court which affects the ability of the manufacturer's cigarettes to be distributed for commercial distribution or sale in the United States).

→ Annual Recertifications are for registered manufacturers who wish to recertify their products.

CIGARETTE MANUFACTURER INFORMATION
Legal Name of Entity:
Trade Name (Doing Business As):
Entity Type:
Federal Employer Identification Number (FEIN):
Business Webpage:
Address:
City, State, Zip Code, Country:
Business Contact Person:
Business Contact Telephone/Email:

Are you registered to do business in the State of Mississippi?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If not registered to do business in the State of Mississippi, is there representation by a Mississippi Registered Agent?	<input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>



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IDENTIFICATION OF REGISTERED AGENT:
Legal Name of Entity:
Registered Agent's Name:
Address:
City, State, Zip Code:
Registered Agent's Telephone/Email:

DESIGNATION OF IMPORTER(S):
Each importer of any cigarette sold in Mississippi must appoint and continually engage, without interruption, the services of an agent in the State of Mississippi.
Legal Name of Importer:
Trade Name (Doing Business As):
Legal Entity Type:
Importer Address:
Importer City, State, Zip Code, Country:
Registered Agent's Name:
Address:
City, State, Zip Code:
Registered Agent's Telephone/Email:



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PRODUCT CERTIFICATION						
IMPORTER	BRAND	CATEGORY*	BRAND STYLE	FLAVOR	PRODUCT ID TYPE**	PRODUCT ID

**Each product will either be categorized as a “cigarette” or “roll your own” tobacco. **Each product is required to have a product identification type of “SKU” or “UPC.”*

Print Name:	Title:
Signature:	Date:

REQUIRED DOCUMENTATION FOR EACH PRODUCT	
<input type="checkbox"/>	A list of manufacturer’s brand families sold in Mississippi
<input type="checkbox"/>	A digital copy of the packaging of the product and/or labeling; Must include Product ID
<input type="checkbox"/>	A copy of all orders required by the United States Food and Drug Administration, which must be current, for the manufacture and sale of the cigarettes included in the manufacturer’s brand families

Email the completed documents to CigaretteDirectory@dor.ms.gov

Certification Forms, including attachments, must be received on or before September 1, 2025.