DEPARTMENT OF REVENUE
STATE OF MISSISSIPPI

SALES AND USE TAX BUREAU

House Bill 916 of the 2025 Regular Legislative Session requires every manufacturer of an electronic nicotine delivery system (ENDS) product that is sold for retail or for sale to a consumer in Mississippi to complete a product certification for these products. The Mississippi ENDS 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.

ENDS products that are not included on the Mississippi ENDS 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 ENDS 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. **"ENDS PRODUCT"** means any noncombustible product that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, to produce vapor from nicotine in a *solution*. "ENDS product" includes a consumable nicotine liquid solution suitable for use in an ENDS product, whether sold with the product or separately. "ENDS product" does not include any product regulated as a drug or device under Chapter V of the Federal Food, Drug, and Cosmetic Act (21 USC Section 351 et seq.). **"DEALER"** includes every person, firm, corporation or association of persons, except retailers as defined herein, who manufacture tobacco for distribution, for sale, for use or for consumption in the State of Mississippi. The word "dealer" is further defined to mean any person, firm, corporation or association of persons, except retailers as defined herein, who imports tobacco from any state or foreign country for distribution, sale, use, or consumption in the State of Mississippi. **"DISTRIBUTOR"** includes every person, except retailers as defined herein, in the state who manufactures or produces tobacco or who ships, transports, or imports into this state, or in any manner acquires or possesses tobacco, and makes a first sale of the same in the state.

DEFINITIONS

"DISTRIBUTING AGENT" includes every person in the state who acts as an agent of any person outside the State of Mississippi, by receiving tobacco in interstate commerce, and storing such tobacco in this state subject to distribution, or delivery upon order from the person outside the state to distributors, wholesalers, retailers and dealers.

"RETAILER" includes every person, other than a wholesale dealer, as defined above, whose principal business is that of selling merchandise at retail, who shall sell, or offer for sale tobacco to the consumer. The sale of tobacco in quantity lots by retailers to other retailers, transient vendors, or other persons, shall not be construed as wholesale and shall not qualify such retailer for a permit as a wholesaler.

"SALE" means an exchange for money or goods, giving away, or distributing any tobacco as defined in this chapter.

"WHOLESALER" includes dealers, whose principal business is that of a wholesale dealer or jobber, who is known to the retail trade as such, and whose place of business is located in Mississippi or in a state which affords reciprocity to wholesalers domiciled in Mississippi, who shall sell any taxable tobacco to retail dealers only for the purpose of resale.

WHAT SHOULD AN ANNUAL CERTIFICATION INCLUDE?

1. A copy of the marketing granted order issued by the FDA pursuant to 21 USC Section 387j;
2. A copy of the acceptance letter issued by the FDA pursuant to 21 USC Section 387j for a timely filed premarket tobacco production application; or
3. A copy of the document issued by the FDA or court confirming the premarket tobacco product application (PMTA) has received a denial order that has been and remains stayed by the FDA or court order, rescinded by the FDA, or vacated by a court; and,
4. A digital copy of the packaging of the product and/or label (must include Product ID); and,
5. Payment of Five Hundred Dollars ($500.00) for each ENDS product, limited to $15,000 per manufacturer annually; and
6. Cash or Surety Bond (posted by a corporate surety located within the United States) in the amount of $25,000 if required (nonresident or foreign manufacturer not registered to do business in the state as a foreign corporation or business entity)

VIOLATION AND PENALTIES

A manufacturer, retailer, distributor, wholesaler, or importer who sells or offers for sale an ENDS product for retail sale or for sale to a consumer in Mississippi that is not included in the directory shall be subject to a criminal penalty imposed by the Mississippi Attorney General's Office or a district attorney. Each violation shall be treated as a separate offense. A violation shall be punishable as follows:

(i) For each individual ENDS product offered for sale in violation of this section until the offending ENDS product is removed from the market or until the offending ENDS product is properly listed on the directory, the penalty shall be not more than Five Hundred Dollars ($500.00) per ENDS product per day.

(ii) For a second violation of this type within a twelve-month period, the penalty shall be at least Seven Hundred Fifty Dollars ($750.00), but not more than One Thousand Dollars ($1,000.00), per ENDS product per day.

(iii) For a third violation of this type within a twelve-month period after the initial violation, the penalty shall be at least One Thousand Dollars ($1,000.00), but not more than One Thousand Five Hundred Dollars ($1,500.00), per ENDS product per day.

(iv) For any subsequent violation, the Attorney General or district attorney may bring an action in the appropriate state court to prevent a manufacturer, retailer, distributor, wholesaler, or importer from selling or offering to sell an ENDS product that is not included in the directory.

(v) If the ENDS product contains any controlled substance, including, but not limited to, fentanyl, that causes the recipient of such to require emergency medical care as a result of using the ENDS product, then the applicable penalty described in this paragraph shall be trebled, and any other penalty provided by law for the sale, possession, or furnishing of a controlled substance shall be added.

(vi) A manufacturer whose ENDS products are not listed in the directory and who causes the ENDS products that are not listed to be sold for retail sale in Mississippi, whether directly or through an importer, distributor, wholesaler, retailer, or similar intermediary or intermediaries, is subject to a civil penalty of Two Thousand Five Hundred Dollars ($2,500.00) per day for each individual ENDS product offered for sale in violation of this section until the offending ENDS product is removed from the market or until the offending ENDS product is properly listed on the directory.

(vii) 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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TYPE OF CERTIFICATION:					
Initial Certification	☐	Material Change	☐	Annual Recertification	☐

→ *Initial Certifications are for manufacturers not currently listed on the Electronic Nicotine Delivery Systems (ENDS) Directory.*

→ *Material Changes should be received no later than thirty (30) days before any addition to or modification request is to take effect (includes issuance or denial of a marketing authorization or other order by the FDA pursuant to 21 USC Section 387j, or any other order by the FDA or any court that affects the ability of the ENDS product to be introduced or delivered into interstate commerce for commercial distribution in the United States).*

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

ENDS PRODUCT 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 ☐ No ☐

If not registered to do business in the State of Mississippi, is there representation by a Mississippi Registered Agent?

☐ Yes ☐ No

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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 ENDS products 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 NAME	CATEGORY*	DESCRIPTION**	PRODUCT NAME	FLAVOR	PRODUCT ID TYPE***:	PRODUCT ID:

**Each product will be categorized as an "e-liquid", "power unit", "device", "e-liquid cartridge", "e-liquid pod", "disposable", or "other." **If you categorize the product as "other," you must enter a detailed description of the product. ***Each product will have a product identification type of "SKU" or "UPC."*

Print Name:	Title:
Signature:	Date:

REQUIRED DOCUMENTATION FOR EACH PRODUCT	
☐	A digital copy of the packaging of the product and/or labeling; Must include Product ID
☐	Bond (If Applicable)
☐	Marketing granted order issued by the FDA pursuant to 21 USC Section 387j;
☐	A copy of the acceptance letter issued by the FDA pursuant to 21 USC Section 387j for a timely filed premarket tobacco product application; OR A document issued by the FDA or by a court confirming that the premarket tobacco product application has received a denial order that has been and remains stayed by the FDA or court order, rescinded by the FDA, or vacated by a court.

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

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