



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-25-15

October 3, 2025

Cigarette and ENDS Directories

HB 916 of the 2025 Legislative Session required the Department of Revenue to establish directories for both cigarettes and ENDS products. These directories became available October 1, 2025, on our Taxpayer Access Portal (TAP) under the Tools menu and will be updated monthly.

The products listed in these directories have been approved for sale in the State of Mississippi. Retailers have sixty (60) days to sell or remove their current inventory of products not listed in the directories. Distributors and wholesalers have sixty (60) days to remove unlisted products from their inventory.

After this sixty (60) day period, products not included in the directories are subject to seizure, forfeiture, and destruction by the Department of Revenue (DOR), the Office of Attorney General or any law enforcement agency in this state.

Any manufacturer, retailer, distributor, wholesaler or importer that sells or offers for sale a product not listed in the registry is subject to a civil penalty. The first violation is a penalty of \$500 per product per day. The second violation within a twelve-month period is a penalty of at least \$750 per product per day, not to exceed \$1,000 per product per day. The third violation within a twelve-month period is a penalty of at least \$1,000 per product per day, not to exceed \$1,500 per product per day.

The Department of Revenue is required to perform at least two (2) unannounced compliance checks per year. Any violations will require a follow-up compliance check within thirty (30) days. The results of these checks will be published and made available to the public upon request.

The applications and additional information are available on our website. If you have any questions, please contact our Sales Tax Bureau at 601-923-7015.

[Cigarette Directory Certification Form Final.pdf](#)

[ENDS Directory Certification Form Final.pdf](#)