



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-25-07

May 27, 2025

Notice to all Cigarette Manufacturers

Pursuant to House Bill 916 of the 2025 Regular Legislative Session, each manufacturer of cigarettes whose products are sold into Mississippi, whether directly or through an importer, wholesaler, distributor, retailer, or similar intermediary, shall execute a certification form and submit it to the Department of Revenue with applicable fees and documentation prior to September 1, 2025, and each year thereafter.

The initial certification will be submitted to the Department of Revenue by email to CigaretteDirectory@dor.ms.gov. The certification form shall separately list each brand family, which means all styles of cigarettes under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol," "kings" and "100s," and includes any brand name, 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. Instructions for submitting certification forms will be provided on our website.

Each certification must include the following information:

- 1) A list of the manufacturer's brand families that are sold in Mississippi;
- 2) Verification that the manufacturer possesses all orders required by the United States Food and Drug Administration for the manufacture and sale of the cigarettes included in the manufacturer's brand families; all orders submitted must be current.
- 3) Verification that the manufacturer is registered to do business in this state or has a resident agent for service of process; and
- 4) A payment of Five Hundred Dollars (\$500.00) for each cigarette product each time a manufacturer submits an annual certification form for that cigarette product, but not to exceed Fifteen Thousand Dollars (\$15,000.00) annually per manufacturer.

All products properly certified will be placed on the Mississippi Cigarette Directory and posted on the Department of Revenue's website beginning October 1, 2025, and updated monthly. The Cigarette Directory will be established and maintained by the Department of Revenue and will list all certified manufacturers and certified products.

NO PRODUCTS may be offered for sale in the State of Mississippi unless the product is listed on the directory and the product meets all other requirements pursuant to law.

If you have any questions, please contact CigaretteDirectory@dor.ms.gov.