



# MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-25-08

May 27, 2025

## Notice to Electronic Nicotine Delivery Systems (ENDS) Manufacturers

Pursuant to House Bill 916 of the 2025 Regular Legislative Session, each manufacturer of an ENDS product that is sold for retail sale or for sale to a consumer in 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 [ENDSDirectory@dor.ms.gov](mailto:ENDSDirectory@dor.ms.gov). The certification form shall separately list each brand name, category (example: e-liquid, power unit, device, e-liquid cartridge, e-liquid pod, disposable), product name, and flavor for each ENDS product that is sold in Mississippi. Instructions for submitting certification forms will be provided on our website.

Each annual certification form shall be accompanied by:

- 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 product application; or
- 3) A document issued by the FDA or by a court confirming the premarket tobacco product application has received a denial order that has been and remains stayed by FDA or court order, rescinded by FDA, or vacated by a court; and
- 4) Verification that the manufacturer is registered to do business in this state or has a resident agent for service of process and pay bond if required; and
- 5) A payment of Five Hundred Dollars (\$500.00) for each ENDS product each time a manufacturer submits an annual certification form for that ENDS product, but not to exceed Fifteen Thousand Dollars (\$15,000.00) annually per manufacturer.

All products properly certified will be placed on the Mississippi ENDS Directory and posted on the Department of Revenue's website beginning October 1, 2025, and updated monthly. The ENDS 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 [ENDSDirectory@dor.ms.gov](mailto:ENDSDirectory@dor.ms.gov).