



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-23-04

April 27, 2023

NOTICE TO ALL MEDICAL CANNABIS ESTABLISHMENTS

Miss. Code Ann. § 27-72-1 requires all medical cannabis dispensaries to collect and remit sales tax on the gross proceeds derived from each retail sale of medical cannabis. All medical cannabis establishments are required to register for a sales tax account with the Mississippi Department of Revenue. When completing your sales tax return, it is imperative to select the correct tax rate codes.

Rate code eighty-three (83) should be used to report medical cannabis sales. Items reported under this rate code include all medical cannabis products.

Rate code seventy-four (74) should be used to report all other sales. Items reported under this rate code would be any items sold that do not contain medical cannabis.

If you have any questions, please contact the Sales Tax Department at (601) 923-7015 or email sales@dor.ms.gov.