



# MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-24-02

June 19, 2024

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## Notice Regarding Heated Tobacco Products

Effective July 1, 2024, heated tobacco products will be taxed at the rate of 1.25 cents on each disposable heated tobacco unit or stick sold. The tax will be paid on the regular Tobacco Excise Tax return due the 15<sup>th</sup> day of the succeeding month for manufacturers and wholesalers or due within 48 hours of receipt for retailers. These products are also subject to the fee for the Non-Settling Manufacturers at the same rate as cigarettes. However, packages of heated tobacco products will not have stamps affixed to them. Heated tobacco products are defined as a product containing tobacco that produces an inhalable aerosol by heating the tobacco without combustion of the tobacco or heat generated from a combustion source that only or primarily heats rather than burns the tobacco. This is in accordance with Senate Bill 3105 of the 2024 Legislative Session.

If you have any questions, please contact the Sales Tax Department at 601-923-7015.