MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau Notice 72-26-09 June 22, 2026

Notice to Electronic Nicotine Delivery Systems (ENDS) Retailers, Wholesalers and Distributors

Pursuant to Miss. Code Ann. Section 75-102-2, each retailer, wholesaler or distributor of ENDS products are required to apply for and obtain an ENDS Permit from the Department of Revenue. Applications must be submitted to the Department of Revenue through Taxpayer Access Point (TAP).

"ENDS products" are defined as any noncombustible product that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, to produce vapor from nicotine in a solution; includes a consumable nicotine liquid solution suitable for use in an ENDS product, whether sold with the product or separately; and does not include any product regulated as a drug or device under Chapter V of the Federal Food, Drug, and Cosmetic Act (21 USC Section 351 et seq.).

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