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To: Finance

SENATE BILL NO. 2850
(As Passed the Senate)

1 AN ACT RELATING TO THE SALE OF CIGARETTES IN MISSISSIPPI; TO
2 DEFINE CERTAIN TERMS; TO REQUIRE EACH CIGARETTE MANUFACTURER WHOSE
3 CIGARETTES ARE SOLD IN MISSISSIPPI TO FILE AN ANNUAL CERTIFICATION
4 WITH THE COMMISSIONER OF REVENUE CONTAINING SPECIFIED INFORMATION
5 ABOUT THE MANUFACTURER AND ITS CIGARETTES; TO REQUIRE THE
6 COMMISSIONER TO MAINTAIN A STATE CIGARETTE DIRECTORY AVAILABLE TO
7 THE PUBLIC ON THE DEPARTMENT OF REVENUE'S WEBSITE; TO PROHIBIT THE
8 SALE OF A MANUFACTURER'S CIGARETTES IF THE MANUFACTURER IS NOT
9 LISTED ON THE DIRECTORY; TO GIVE RETAILERS AND IMPORTERS,
10 DISTRIBUTORS AND WHOLESALERS AN OPPORTUNITY TO DISPOSE OF THEIR
11 CIGARETTE INVENTORY THAT IS NOT AUTHORIZED TO BE SOLD IN THE
12 DIRECTORY BEFORE THE INVENTORY IS SEIZED; TO ESTABLISH CIVIL
13 PENALTIES FOR RETAILERS AND OTHER ENTITIES SELLING CIGARETTES THAT
14 ARE NOT INCLUDED IN THE DIRECTORY; TO REQUIRE MANUFACTURERS TO
15 HAVE A REGISTERED AGENT IN THE STATE FOR SERVICE OF PROCESS; TO
16 REQUIRE UNANNOUNCED COMPLIANCE CHECKS BY THE DEPARTMENT OF
17 REVENUE; TO AUTHORIZE THE COMMISSIONER OF REVENUE TO PROMULGATE
18 RULES AND REGULATIONS, AND TO USE FEES AND PENALTIES COLLECTED,
19 FOR THE ADMINISTRATION AND ENFORCEMENT OF THIS ACT; TO REQUIRE
20 ANNUAL REPORTS TO THE LEGISLATURE ON THE STATUS OF THE STATE
21 CIGARETTE DIRECTORY AND ENFORCEMENT ACTIVITIES; TO BRING FORWARD
22 SECTION 27-69-53, MISSISSIPPI CODE OF 1972, WHICH AUTHORIZES THE
23 CONFISCATION OF CIGARETTES NOT HAVING STAMPS AFFIXED TO THE
24 PACKAGE AS REQUIRED UNDER THE TOBACCO TAX LAW, FOR PURPOSES OF
25 POSSIBLE AMENDMENT; TO BRING FORWARD SECTION 27-69-55, MISSISSIPPI
26 CODE OF 1972, WHICH ESTABLISHES PROCEDURES FOR THE SEIZURE OF
27 CERTAIN TOBACCO PRODUCTS UNDER THE TOBACCO TAX LAW, FOR PURPOSES
28 OF POSSIBLE AMENDMENT; TO BRING FORWARD SECTION 27-69-59,
29 MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR THE SEARCH AND
30 SEIZURE OF ILLEGALLY SOLD TOBACCO PRODUCTS, FOR PURPOSES OF
31 POSSIBLE AMENDMENT; TO PROVIDE THAT, NO LATER THAN SEPTEMBER 1,
32 2025, EVERY MANUFACTURER OF AN ELECTRONIC NICOTINE DELIVERY
33 SYSTEMS (ENDS) PRODUCT THAT IS SOLD FOR RETAIL SALE OR SALE TO A
34 CONSUMER IN MISSISSIPPI SHALL EXECUTE AND DELIVER TO THE



COMMISSIONER OF REVENUE A CERTIFICATION THAT THE MANUFACTURER IS
COMPLIANT WITH THIS ACT AND FEDERAL LAW; TO PROVIDE THAT THE
INFORMATION SUBMITTED BY THE MANUFACTURER IS CONSIDERED
CONFIDENTIAL COMMERCIAL OR FINANCIAL INFORMATION FOR PURPOSES OF
THE MISSISSIPPI PUBLIC RECORDS ACT OF 1983; TO PROVIDE THAT,
BEGINNING ON OCTOBER 1, 2025, THE COMMISSIONER SHALL MAINTAIN AND
MAKE PUBLICLY AVAILABLE ON THE DEPARTMENT OF REVENUE'S OFFICIAL
WEBSITE A DIRECTORY THAT LISTS ALL ENDS PRODUCT MANUFACTURERS,
BRAND NAMES, CATEGORIES, PRODUCT NAMES, AND FLAVORS FOR WHICH
CERTIFICATION FORMS HAVE BEEN SUBMITTED AND APPROVED BY THE
COMMISSIONER AND SHALL REQUIRE THE UPDATE OF THE DIRECTORY AT
LEAST MONTHLY TO ENSURE ACCURACY; TO REQUIRE THE COMMISSIONER TO
ESTABLISH A PROCESS TO PROVIDE MANUFACTURERS, LICENSED RETAILERS,
DISTRIBUTORS, AND WHOLESALERS NOTICE OF THE INITIAL PUBLICATION OF
THE DIRECTORY AND CHANGES MADE TO THE DIRECTORY IN THE PRIOR
MONTH; TO PROVIDE THAT NEITHER A MANUFACTURER NOR ITS ENDS
PRODUCTS SHALL BE INCLUDED OR RETAINED IN THE DIRECTORY IF THE
COMMISSIONER DETERMINES THAT THE MANUFACTURER FAILED TO PROVIDE A
COMPLETE AND ACCURATE CERTIFICATION AND PROVIDE PAYMENT; TO
PROVIDE THAT, AFTER 30 CALENDAR DAYS FOLLOWING REMOVAL FROM THE
DIRECTORY, THE ENDS PRODUCT OF A MANUFACTURER IDENTIFIED IN THE
NOTICE OF REMOVAL AND INTENDED FOR SALE IN MISSISSIPPI ARE SUBJECT
TO SEIZURE, FORFEITURE, AND DESTRUCTION, AND SHALL NOT BE
PURCHASED OR SOLD FOR RETAIL SALE OR SALE TO A CONSUMER IN
MISSISSIPPI; TO PROVIDE THAT, BEGINNING ON OCTOBER 1, 2025, OR ON
THE DATE THAT THE COMMISSIONER FIRST MAKES THE DIRECTORY AVAILABLE
FOR PUBLIC INSPECTION ON THE DEPARTMENT OF REVENUE'S WEBSITE,
WHICHEVER IS LATER, ENDS PRODUCTS NOT INCLUDED IN THE DIRECTORY,
SHALL NOT BE SOLD FOR RETAIL SALE OR SALE TO A CONSUMER IN
MISSISSIPPI, EITHER DIRECTLY OR THROUGH AN IMPORTER, DISTRIBUTOR,
WHOLESALE, RETAILER, OR SIMILAR INTERMEDIARY OR INTERMEDIARIES;
TO PROVIDE THAT EACH RETAILER SHALL HAVE 60 DAYS FROM THE DATE
THAT THE COMMISSIONER FIRST MAKES THE DIRECTORY AVAILABLE FOR
INSPECTION ON THE DEPARTMENT'S WEBSITE TO SELL PRODUCTS THAT WERE
IN ITS INVENTORY AND NOT INCLUDED IN THE DIRECTORY OR REMOVE THOSE
PRODUCTS FROM INVENTORY; TO PROVIDE THAT, AFTER 60 CALENDAR DAYS
FOLLOWING PUBLICATION OF THE DIRECTORY, ENDS PRODUCTS NOT LISTED
IN THE DIRECTORY AND INTENDED FOR RETAIL SALE OR SALE TO A
CONSUMER IN MISSISSIPPI ARE SUBJECT TO SEIZURE, FORFEITURE, AND
DESTRUCTION, AND MAY NOT BE PURCHASED OR SOLD FOR RETAIL SALE OR
SALE TO A CONSUMER IN MISSISSIPPI EXCEPT AS OTHERWISE PROVIDED; TO
PROVIDE THAT A MANUFACTURER, RETAILER, DISTRIBUTOR, WHOLESALE, OR
IMPORTER WHO SELLS OR OFFERS FOR SALE AN ENDS PRODUCT FOR RETAIL
SALE OR SALE TO A CONSUMER IN MISSISSIPPI THAT IS NOT INCLUDED IN
THE DIRECTORY SHALL BE SUBJECT TO A CRIMINAL PENALTY OF NOT MORE
THAN \$500.00 PER DAY FOR EACH INDIVIDUAL ENDS PRODUCT OFFERED FOR
SALE IN VIOLATION OF THIS ACT, WHICH SHALL BE INCREASED TO AT
LEAST \$750.00, BUT NOT MORE THAN \$1,000.00, PER PRODUCT PER DAY
FOR A SECOND VIOLATION IN A 12-MONTH PERIOD, AND TO AT LEAST
\$1,000.00, BUT NOT MORE THAN \$1,500.00, PER PRODUCT PER DAY FOR A
THIRD VIOLATION IN A 12-MONTH PERIOD; TO PROVIDE THAT, FOR



SUBSEQUENT VIOLATIONS, THE ATTORNEY GENERAL OR DISTRICT ATTORNEY MAY BRING AN ACTION IN STATE COURT TO PREVENT A MANUFACTURER, RETAILER, DISTRIBUTOR, WHOLESALER, OR IMPORTER FROM SELLING OR OFFERING TO SELL AN ENDS PRODUCT THAT IS NOT INCLUDED IN THE DIRECTORY; TO PROVIDE FOR TREBLE PENALTIES, PLUS ANY OTHER PENALTY PROVIDED BY LAW FOR THE SALE, POSSESSION, OR FURNISHING OF A CONTROLLED SUBSTANCE, IF THE ENDS PRODUCT CONTAINS ANY CONTROLLED SUBSTANCE THAT CAUSES THE RECIPIENT TO REQUIRE EMERGENCY MEDICAL CARE; TO PROVIDE THAT A MANUFACTURER WHOSE ENDS PRODUCTS ARE NOT LISTED IN THE DIRECTORY AND WHO CAUSES THE PRODUCTS THAT ARE NOT LISTED TO BE SOLD FOR RETAIL SALE OR SALE TO A CONSUMER IN MISSISSIPPI, IS SUBJECT TO A CIVIL PENALTY OF \$2,500.00 FOR EACH INDIVIDUAL ENDS PRODUCT OFFERED FOR SALE IN VIOLATION OF THIS ACT; TO REQUIRE A MANUFACTURER LOCATED OUTSIDE OF THE UNITED STATES TO CAUSE EACH OF ITS IMPORTERS OF ANY OF ITS PRODUCTS TO BE SOLD IN MISSISSIPPI TO APPOINT, AND CONTINUALLY ENGAGE WITHOUT INTERRUPTION, THE SERVICES OF AN AGENT IN THE STATE; TO REQUIRE A MANUFACTURER TO PROVIDE WRITTEN NOTICE TO THE COMMISSIONER 30 CALENDAR DAYS PRIOR TO THE TERMINATION OF THE AUTHORITY OF AN AGENT; TO PROVIDE THAT EACH RETAILER, DISTRIBUTOR, AND WHOLESALER THAT SELLS OR DISTRIBUTES ENDS PRODUCTS IN THIS STATE SHALL BE SUBJECT TO AT LEAST TWO UNANNOUNCED COMPLIANCE CHECKS BY THE DEPARTMENT OF REVENUE; TO PROVIDE THAT THE ATTORNEY GENERAL'S OFFICE SHALL ALSO HAVE THE AUTHORITY TO CONDUCT RANDOM, UNANNOUNCED INSPECTIONS AT LOCATIONS WHERE ENDS PRODUCTS ARE SOLD TO ENSURE COMPLIANCE WITH THIS ACT; TO PROVIDE THAT, BEGINNING ON JANUARY 31, 2026, AND ANNUALLY THEREAFTER, THE COMMISSIONER SHALL PROVIDE A REPORT TO THE LEGISLATURE THAT CONTAINS CERTAIN INFORMATION RELATED TO THE REGISTRY; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. As used in Sections 1 through 9 of this act, the following words and phrases have the meanings ascribed in this section unless the context clearly requires otherwise:

(a) "Brand family" means all styles of cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol," "lights," "kings" and "100s," and includes any brand name (alone or in conjunction with any other word), 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.

(b) "Cigarette" means a product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains any of the following:

(i) Any roll of tobacco wrapped in paper or in any substance not containing tobacco;

(ii) Tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or

(iii) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette.

The term "cigarette" includes roll-your-own tobacco, meaning tobacco which, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. For purposes of this definition of the term "cigarette," nine one-hundredths (0.09) ounces of roll-your-own tobacco constitute one (1) individual cigarette.

(c) "Cigarette manufacturer" or "manufacturer" means an entity that does any of the following:



151 (i) Manufactures cigarettes anywhere that the
152 manufacturer intends to be sold in the United States, including
153 cigarettes intended to be sold in the United States through an
154 importer;

155 (ii) Is the first purchaser anywhere, for resale
156 in the United States, of cigarettes manufactured anywhere that the
157 manufacturer does not intend to be sold in the United States; or

158 (iii) Becomes a successor of an entity described
159 in subparagraph (i) or (ii).

160 (d) "Commissioner" means the Commissioner of Revenue of
161 the Department of Revenue.

162 (e) "Department" means the Department of Revenue.

163 (f) "Directory" means the state cigarette directory
164 created and maintained by the commissioner under Section 3 of this
165 act.

166 (g) "Distributor" means a person, other than a
167 retailer, who manufactures or produces cigarettes, or who ships,
168 transports or imports cigarettes into this state, or who in any
169 manner acquires or possesses cigarettes and makes a first sale of
170 the cigarettes in the state.

171 (h) "Importer" means a person, firm, corporation,
172 association or other business entity who imports cigarettes from
173 any state or foreign country for distribution, sale, use or
174 consumption in the state.



(i) "Retailer" means a person, other than a wholesaler, whose business is that of selling merchandise at retail and who sells, or offers for sale, cigarettes to a consumer in this state.

(j) "Wholesaler" means a person, firm, corporation, association or other business entity who sells cigarettes to retailers in this state for the purpose of resale.

SECTION 2. (1) Before September 1 of each year, beginning in 2025, each cigarette manufacturer whose cigarettes are sold in this state, whether directly or through an importer, wholesaler, distributor, retailer or similar intermediary, shall execute and deliver a certification to the commissioner, on a form and in a manner prescribed by the commissioner, certifying that the manufacturer is in compliance with Sections 1 through 9 of this act. Each certification must include the following information:

(a) A list of the manufacturer's brand families that are sold in Mississippi, which must be updated by executing and delivering to the commissioner a supplemental certification no later than thirty (30) days before any addition to or modification of the list is to take effect;

(b) Verification that the manufacturer possesses all orders required by the United States Food and Drug Administration, which must be current, for the manufacture and sale of the cigarettes included in the manufacturer's brand families;



198 (c) Verification that the manufacturer is registered to
199 do business in this state or has a resident agent for service of
200 process, as required under Section 6 of this act; and

201 (d) All other information and materials specifically
202 requested by the commissioner in the course of enforcing this
203 section.

204 (2) A cigarette manufacturer that is not listed in the
205 directory maintained by the commissioner pursuant to Section 3 of
206 this act must submit an initial certification subject to the same
207 requirements and review process required under this section for
208 annual certifications.

209 (3) If the certification required under subsection (1) of
210 this section is rejected due to incompleteness or incorrectness,
211 the cigarette manufacturer may not submit supplemental
212 documentation to try to cure the rejection but must execute and
213 deliver an entirely new certification to the commissioner.

214 (4) Each annual certification form must be accompanied by a
215 fee in such amount as may be prescribed by the commissioner.

216 (5) A manufacturer required to submit a certification form
217 under this section must notify the commissioner of any material
218 change to the certification form within thirty (30) days of the
219 change. A material change includes, but is not limited to, any
220 order or action by the Food and Drug Administration or any court
221 which affects the ability of the manufacturer's cigarettes to be



distributed for commercial distribution or sale in the United States.

(6) A manufacturer that falsely represents any information required by a certification form is guilty of a misdemeanor for each false representation.

SECTION 3. (1) Beginning on October 1, 2025, the commissioner shall maintain and make publicly available on the department's website a state cigarette directory listing all cigarette manufacturers that have provided current and accurate certification forms conforming to the requirements of Section 2 of this act and all brand families that are listed in each manufacturer's certification. The commissioner shall update the directory at least monthly to ensure accuracy. The commissioner shall establish a process to provide retailers, distributors, wholesalers and importers notice of the initial publication of the directory and subsequently, of changes made to the directory in the prior month.

(2) Neither a manufacturer nor its brand family may be included or retained in the directory if the commissioner determines that:

(a) The manufacturer failed to provide a complete and accurate certification as required by subsection (1) of this section;

(b) The manufacturer submitted a certification that does not comply with the requirements of Section 2 of this act;



247 (c) The manufacturer failed to include with its
248 certification the payment required by subsection (4) of Section 2;

249 (d) The manufacturer sold cigarettes in Mississippi
250 required to be certified under Sections 1 through 9 of this act
251 during a period when either the manufacturer or the cigarettes
252 were not certified and listed on the directory; or

253 (e) The information provided by the manufacturer in its
254 certification is determined by the commissioner to contain false
255 information or material misrepresentations or omissions.

256 (3) The commissioner shall provide a manufacturer notice and
257 an opportunity to cure deficiencies before removing a manufacturer
258 or its brand family of cigarettes from the directory.

259 (4) The commissioner may not remove a manufacturer or its
260 brand family from the directory before the manufacturer has
261 received notice of the intended removal from the commissioner
262 setting forth the reasons for the action. Notice is sufficient
263 and deemed to be immediately received by a manufacturer if the
264 notice is sent either electronically or by facsimile to an
265 electronic mail address or facsimile number, as the case may be,
266 provided by the manufacturer in its most recent certification
267 filed under Section 2 of this act.

268 (5) Upon receipt of the notice required under subsection (4)
269 of this section, the manufacturer, no later than fifteen (15)
270 business days from the date of service of the notice, must cure



the deficiencies or otherwise establish that the manufacturer or its brand family should be included in the directory.

(6) The commissioner shall update the directory as necessary in order to correct mistakes and to add or remove a manufacturer or brand family to keep the directory in conformity with the requirements of Sections 1 through 9 of this act.

SECTION 4. (1) Except as provided in subsections (2) and (3) of this section, beginning October 1, 2025, or on the date that the commissioner first makes the directory available for public inspection on the department's website, whichever is later, cigarettes not included in the directory may not be sold for retail sale in Mississippi, either directly or through an importer, distributor, wholesaler, retailer or similar intermediary.

(2) (a) Each retailer has sixty (60) days from the date that the commissioner first makes the directory available for inspection on the department's website to either sell cigarettes in the retailer's inventory which are not included in the directory or remove those cigarettes from inventory.

(b) Upon the expiration of the initial sixty (60) days after the first date the directory is available on the department's website, a retailer has thirty (30) days following the date of removal of a manufacturer or its brand family from the directory to either sell the cigarettes in the retailer's



295 inventory on the date of removal from the directory or remove
296 those cigarettes from inventory.

297 (3) (a) Each importer, distributor or wholesaler has sixty
298 (60) days from the date that the commissioner first makes the
299 directory available for inspection on the department's website to
300 remove those cigarettes intended for sale in the state from its
301 inventory.

302 (b) Upon the expiration of the initial sixty (60) days
303 after the first date the directory is available on the
304 department's website, an importer, distributor or wholesaler has
305 thirty (30) days following the date of removal of a manufacturer
306 or its brand family from the directory to remove those cigarettes
307 intended for sale in the state from its inventory.

308 (4) Cigarettes that must be sold or removed from inventory
309 under subsections (2) and (3) of this section because those
310 cigarettes are not included in, or are removed from, the directory
311 may not be purchased or sold for retail sale in Mississippi,
312 either directly or through an importer, distributor, wholesaler,
313 retailer or similar intermediary, and are subject to seizure,
314 forfeiture and destruction. The cost of the seizure, forfeiture
315 and destruction must be borne by the person from whom the
316 cigarettes are confiscated. The commissioner may store and
317 dispose of the seized cigarettes as appropriate in accordance with
318 applicable federal, state and local laws pertaining to storage and
319 disposal of such products.



(5) Cigarettes in the possession of a consumer who has made a bona fide purchase of the cigarettes subject to being seized under this section may not be seized.

SECTION 5. (1) In addition to the seizure and destruction of cigarettes being made available for sale in violation of Section 4 of this act, the following penalties apply:

(a) A retailer, distributor, wholesaler or importer who sells or offers for sale cigarettes in Mississippi which are not included in the directory is subject to a civil penalty in an amount not more than Five Hundred Dollars (\$500.00) per day for each style of cigarette in a brand family which is offered for sale in violation of Sections 1 through 9 of this act until the offending product is removed from the market or properly listed on the directory.

(b) For a second violation, whether involving the same or a different style of cigarettes in a brand family, by the same retailer, distributor, wholesaler or importer occurring within a period of twelve (12) months, the civil penalty must be an amount not less than Seven Hundred Fifty Dollars (\$750.00) nor more than One Thousand Dollars (\$1,000.00) per day for each style of cigarette in a brand family which is offered for sale in violation of Sections 1 through 9 of this act until the offending product is removed from the market or properly listed on the directory.

(c) For a third violation, whether involving the same or a different style of cigarettes in a brand family, by the same



retailer, distributor, wholesaler or importer occurring within a period of twelve (12) months after the initial violation, the civil penalty must be an amount not less than One Thousand Dollars (\$1,000.00) nor more than One Thousand Five Hundred Dollars (\$1,500.00) per day for each style of cigarette in a brand family which is offered for sale in violation of Sections 1 through 9 of this act until the offending product is removed from the market or properly listed on the directory.

(2) A manufacturer whose cigarettes are not listed in the directory and who causes the products that are not listed to be sold for retail sale in Mississippi, whether directly or through an importer, distributor, wholesaler, retailer or similar intermediary, is subject to a civil penalty of Ten Thousand Dollars (\$10,000.00) per day for each style of cigarette in a brand family which is offered for sale in violation of Sections 1 through 9 of this act until the offending product is removed from the market or properly listed on the directory.

(3) In an action to enforce Sections 1 through 9 of this act, the state is entitled to recover costs, including the costs of investigation, expert witness fees and reasonable attorney fees.

SECTION 6. (1) As a condition precedent to having its name or its cigarettes listed and retained in the directory maintained by the commissioner pursuant to Section 3 of this act, a manufacturer not registered to do business in the state must



370 appoint and continually engage, without interruption, a registered
371 agent in Mississippi for service of process on whom all process
372 and any action or proceeding arising out of the enforcement of
373 Sections 1 through 9 of this act may be served. The manufacturer
374 shall provide to the commissioner the name, address and telephone
375 number of its agent for service of process and any other
376 information relating to its agent which may be requested by the
377 commissioner.

378 (2) As a condition precedent to having its name or its
379 cigarettes listed and retained in the directory maintained by the
380 commissioner pursuant to Section 3 of this act, a manufacturer
381 located outside of the United States shall cause each of its
382 importers of any of its cigarettes to be sold in Mississippi to
383 appoint and continually engage, without interruption, the services
384 of an agent in the state in accordance with this section. All
385 obligations of a manufacturer imposed by this section with respect
386 to appointment of its agent also apply to importers with respect
387 to appointment of their agents.

388 (3) A manufacturer shall provide written notice to the
389 commissioner no later than thirty (30) calendar days before the
390 termination of the authority of an agent appointed pursuant to
391 subsection (1) or (2) of this section. No less than five (5)
392 calendar days before the termination of an existing agent
393 appointment, a manufacturer shall provide to the commissioner the
394 name, address and telephone number of its newly appointed agent



for service of process and any other information relating to the new appointment which may be requested by the commissioner. If an agent terminates an agency appointment, the manufacturer must notify the commissioner of the termination within five (5) calendar days and include proof to the satisfaction of the commissioner of the appointment of a new agent.

SECTION 7. Each retailer, distributor and wholesaler that sells or distributes cigarettes in this state is subject to no less than two (2) unannounced compliance checks annually by the department for purposes of enforcing Sections 1 through 9 of this act. Unannounced follow-up compliance checks of all noncompliant retailers, distributors and wholesalers must be conducted no later than thirty (30) days after a violation of Sections 1 through 9 of this act. The department shall publish the results of all compliance checks at least annually and make the results available to the public on request.

SECTION 8. (1) The commissioner, acting through the department, may promulgate rules and regulations necessary to effectuate the purposes of this act.

(2) All fees and penalties collected by the commissioner pursuant to Sections 1 through 9 of this act must be used for the administration and enforcement of Sections 1 through 9 of this act.

SECTION 9. Before January 1, 2026, and annually thereafter, the commissioner shall provide a report to the Legislature on the



status of the directory, manufacturers and cigarettes included in the directory, revenue and expenditures related to administration of Sections 1 through 9 of this act, and enforcement activities undertaken pursuant to Sections 1 through 9 of this act.

SECTION 10. For purposes of this section and Section 14 of this act, the following words and phrases shall have the meanings as defined in this section, unless the context clearly indicates otherwise:

(a) "Commissioner" means the Commissioner of Revenue of the Department of Revenue.

(b) "Department" means the Department of Revenue.

(c) "ENDS product":

(i) Means 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;

(ii) Includes a consumable nicotine liquid solution suitable for use in an ENDS product, whether sold with the product or separately; and

(iii) Does not include any product regulated as a drug or device under Chapter V of the Federal Food, Drug, and Cosmetic Act (21 USC § 351 et seq.).

(d) "Timely filed premarket tobacco product application" means an application pursuant to 21 USC § 387j for an ENDS product containing nicotine derived from tobacco marketed in



445 the United States as of August 8, 2016, that was submitted to the
446 United States Food and Drug Administration on or before September
447 9, 2020, and accepted for filing.

448 (e) "FDA" means the United States Food and Drug
449 Administration.

450 **SECTION 11.** Section 27-69-53, Mississippi Code of 1972, is
451 brought forward as follows:

452 27-69-53. Any cigarettes found at any point within this
453 state, in the possession of a dealer or any person for a period of
454 time longer than specified by Section 27-69-27 and not having
455 affixed to the package, the stamps as required, and any tobacco
456 subject to the tax found in the possession of any wholesaler,
457 distributor or dealer required by this chapter to obtain a permit,
458 who has not procured a permit, or whose permit has been revoked
459 and not reinstated, are hereby declared to be contraband goods,
460 and the same may be seized by the commissioner, or his agents, or
461 employees, or by any peace officer of this state, when directed by
462 the commissioner so to do, without a warrant, and the said goods
463 shall be offered by the commissioner for sale at public auction to
464 the highest bidder after due advertisement, but the commissioner
465 before delivering any of said goods so seized shall require the
466 purchaser to affix the proper amount of stamps to the cigarettes
467 or pay the excise tax on other tobacco as required by this
468 chapter. The proceeds of sale for any goods sold shall be paid to
469 the State Treasurer by the commissioner as are other funds



collected. Provided, that the cost of confiscation and sale shall be paid out of the proceeds derived from such sale before making remittance to the State Treasurer. The time limit herein specified for affixing said stamps shall not apply to any person who, within said time limits, shall offer for sale, either at wholesale or retail, any cigarettes, and all cigarettes when offered for sale either at wholesale or retail without the stamps having been first affixed, shall be subject to confiscation.

Provided further, that any vehicle, not a common carrier, which may be used in transporting for the purpose of sale any unstamped cigarettes, shall likewise be subject to confiscation and sale in the same manner as above provided.

The seizure, forfeiture and sale of contraband goods under this section and Section 27-69-55 is supplemental and in addition to the seizure, forfeiture and sale of contraband tobacco provided for in Section 27-69-56. Where a basis exists under both this section and Section 27-69-55 and under Section 27-69-56 for the seizure, forfeiture and sale of the same contraband goods, such actions can proceed simultaneously. Where such simultaneous seizure, forfeiture and sale is undertaken and there is a conflict between the procedures contained in this section and Section 27-69-55 and those contained in Section 27-69-56, the procedures contained in Section 27-69-56 shall control and be followed.

SECTION 12. Section 27-69-55, Mississippi Code of 1972, is brought forward as follows:



27-69-55. In all cases of seizures of any tobacco, or other property hereafter made as being subject to forfeiture under the provisions of this chapter, which in the opinion of the officer or person making the seizure, is of the appraised value of Twenty-five Dollars (\$25.00) or more, the said officer or person shall proceed as follows:

First: He shall cause a list containing a particular description of the tobacco or other property seized to be prepared in duplicate, and an appraisalment thereof to be made by three (3) sworn appraisers to be selected by him, who shall be respectable and disinterested citizens of this state, residing within the county wherein the seizure was made. Said list and appraisalment shall be properly attested by said officer, or person, and the said appraisers, for which service each of said appraisers shall be allowed the sum of One Dollar (\$1.00) per day for not exceeding two (2) days, to be paid as other costs.

Second: If the said tobacco, or other property seized, is believed by the officer making the seizure to be of less value than Twenty-five Dollars (\$25.00), no appraisalment shall be made.

Third: The officer or person making the seizure shall proceed to give notice thereof for five (5) days, in writing, at three (3) places in the county where the seizure is made. One (1) of the notices shall be posted at the county courthouse; another at the place where the goods were seized; and the other at some public place. The notice shall describe the property seized, and



state the time and place and cause of seizure, and give the name and place of residence, if known, of the person from whom the property was seized, and shall require any person claiming it to appear and make such claims in writing, within five (5) days from the date of the first posting of such notice. Such officer or person making the seizure shall also deliver to the person from whom the property was seized, and also to the owner, if known, a copy of said notice.

Fourth: Any person claiming the said property so seized as contraband within the time specified in the notice, may file with the commissioner a claim, in writing, stating his interest in the property seized, and may execute a bond to the State of Mississippi in a penal sum equal to double the value of said property so seized, but in no case shall said bond be less than the sum of One Hundred Dollars (\$100.00), with securities to be approved by the clerk of the circuit court in the county in which the property is seized, conditioned that in the case of condemnation of the property so seized, the obligor shall pay to the State of Mississippi the full value of the property so seized, and all costs and expenses of the proceedings to obtain such condemnation, including a reasonable attorney's fee. And upon the delivery of such bond to the commissioner, he shall transmit the same with the duplicate list or description of the property seized to the county attorney of the county, or the district attorney of the district in which such seizure was made, and the said county



attorney, or district attorney, as the case may be, shall prosecute the case to secure the forfeiture of said property in the court having jurisdiction. Upon the filing of the bond aforesaid, the said property shall be delivered to the claimant pending the outcome of the case, provided he shall at once affix the required stamps on cigarettes or pay the tax due on other tobacco products.

Fifth: If no claim is interposed, and no bond given within the time above specified, such property shall be forfeited without further proceedings, and the same shall be sold as herein provided, and the proceeds of the sale, when received by the commissioner, shall be paid into the State Treasury as are other funds collected, provided, that in seizures of property of less value than Twenty-five Dollars (\$25.00), the same may be advertised with other quantities at Jackson by the commissioner and disposed of as hereinabove provided.

Sixth: In proceedings to secure a confiscation of the property hereinbefore mentioned, where the value of the goods seized at one time does not exceed the amount provided in Section 9-11-9, the justice court judge of the county where the property is seized shall have jurisdiction to try the cause. Where the value of the property seized at one time is in excess of the amount provided in Section 9-11-9, then the circuit court of the county where the property is seized shall have jurisdiction to try the cause; provided, that in counties having a county court, the



county court shall have jurisdiction concurrent with the circuit court, and with the justice court where the value of the property seized does not exceed One Thousand Dollars (\$1,000.00).

The proceedings against property seized according to the provisions of this chapter shall be considered a proceeding in rem unless otherwise herein provided.

Within ten (10) days after filing the bond provided for in paragraph fourth hereof, the claimant shall file a petition in the court having jurisdiction of said cause, which shall stand for a declaration, and the commissioner, or other party authorized to prosecute the confiscation of said property, shall plead to it as if it were an ordinary action at law, and the same rules of pleading and proceeding applicable to actions in the circuit court shall be observed in this action, and all issues made by the pleadings shall be tried and disposed of as other actions in the circuit court, and the judgment of the circuit court shall be framed to meet the circumstances of the case and the cost shall be adjudged as in other actions; provided, however, neither the state, nor the commissioner, nor any other person representing the state, shall be liable for the cost in the event the court shall not confiscate the property in controversy.

The seizure, forfeiture and sale of contraband goods under this section and Section 27-69-53 is supplemental and in addition to the seizure, forfeiture and sale of contraband tobacco provided for in Section 27-69-56. Where a basis exists under both this



section and Section 27-69-53 and under Section 27-69-56 for the seizure, forfeiture and sale of the same contraband goods, such actions can proceed simultaneously. Where such simultaneous seizure, forfeiture and sale is undertaken and there is a conflict between the procedures contained in this section and Section 27-69-53 and those contained in Section 27-69-56, the procedures contained in Section 27-69-56 shall control and be followed.

SECTION 13. Section 27-69-59, Mississippi Code of 1972, is brought forward as follows:

27-69-59. When the commissioner has good reason to believe that tobacco is being kept, sold, offered for sale, or given away in violation of this chapter, or regulations issued under authority hereof, he may make affidavit of such fact, describing the place or thing to be searched, before any justice of the peace, mayor of any city, town or village, or county or circuit judge of any county in this state, and such justice of the peace, mayor or county or circuit judge shall issue a search warrant directed to the sheriff or any constable or any police officer in any city, town or village, commanding him to proceed in the day time, or in the night time, to enter by breaking, if necessary, and to diligently search any building, room in a building, outhouses, place, wagon, cart, buggy, motorcycle, motor truck, automobile, water or air craft, or other vehicle as may be designated in the affidavit and search warrant, and to seize such tobacco so possessed and to hold the same until disposed of by



law, and to arrest the person or persons in possession or control of the same.

Such writ shall be returnable instanter, or on a day to be stated, and a copy shall be served on the owner or person in possession, if such person be present or readily found.

If upon hearing, or the return of such search warrant, it shall appear that any tobacco unlawfully possessed were seized, the same shall be declared forfeited to this state, and shall be sold as provided in Section 27-69-55 of this chapter.

SECTION 14. (1) Before September 1, 2025, and annually thereafter, every 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 or intermediaries, shall execute and deliver to the commissioner a certification, under penalty of perjury on a form and in a manner prescribed by the commissioner, that the manufacturer is compliant with this section and that, for each ENDS product sold in Mississippi:

(a) The manufacturer has received a marketing granted order for the ENDS product from the FDA pursuant to 21 USC § 387j;

(b) The manufacturer submitted a timely filed premarket tobacco product application for the ENDS product to the FDA pursuant to 21 USC § 387j, and the application either remains under review by the FDA or has received a denial order that has



644 been and remains stayed by the FDA or court order, rescinded by
645 the FDA, or vacated by a court; or

646 (c) The manufacturer is not required to submit an
647 additional marketing granted order or premarket tobacco product
648 application for the ENDS product, because the ENDS product merely
649 reflects changes to the name, brand style, or packaging of an ENDS
650 product that is covered under paragraph (a) or (b) of this
651 subsection.

652 (2) The certification form shall separately list each brand
653 name, category (e.g., e-liquid, power unit, device, e-liquid
654 cartridge, e-liquid pod, disposable), product name, and flavor for
655 each ENDS product that is sold in Mississippi.

656 (3) Each annual certification form shall be accompanied by:

657 (a) A copy of:

658 (i) The marketing granted order issued by the FDA
659 pursuant to 21 USC § 387j;

660 (ii) A copy of the acceptance letter issued by the
661 FDA pursuant to 21 USC § 387j for a timely filed premarket tobacco
662 product application; or

663 (iii) A document issued by FDA or by a court
664 confirming that the premarket tobacco product application has
665 received a denial order that has been and remains stayed by FDA or
666 court order, rescinded by FDA, or vacated by a court; and



(b) 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.

(4) The information submitted by the manufacturer pursuant to subsection (3)(a) of this section is considered confidential commercial or financial information for purposes of the Mississippi Public Records Act of 1983 (Section 25-61-1, et al). The manufacturer may redact certain confidential commercial or financial information provided under subsection (3)(a) of this section. The commissioner shall not disclose such information except as required or authorized by law.

(5) A manufacturer required to submit a certification form pursuant to this section shall notify the commissioner within thirty (30) calendar days of any material change to the certification form, including the issuance or denial of a marketing authorization or other order by the FDA pursuant to 21 USC § 387j, or any other order or action by the FDA or any court that affects the ability of the ENDS product to be introduced or delivered into interstate commerce for commercial distribution in the United States.

(6) To the extent that 21 USC § 387j is amended, or subsequent regulations or other official federal guidance or formal policy statement is issued, changing compliance requirements or standards for an ENDS product to become federally compliant, each manufacturer of an ENDS product that is sold for



retail sale in Mississippi shall submit documentation to the
commissioner substantiating compliance with such new federal
requirements or standards within thirty (30) days of the date
compliance with such requirement or standard is mandated. Failure
to substantiate compliance with new federal requirements or
standards shall be grounds for removal of the manufacturer and its
ENDS products from the directory established in this section.

(7) Beginning on October 1, 2025, the commissioner shall maintain and make publicly available on the department's official website a directory that lists all ENDS product manufacturers, brand names, categories (e.g., e-liquid, e-liquid cartridge, e-liquid pod, disposable), product names, and flavors for which certification forms have been submitted and approved by the commissioner and shall update the directory at least monthly to ensure accuracy. The commissioner shall establish a process to provide manufacturers, licensed retailers, distributors, and wholesalers notice of the initial publication of the directory and changes made to the directory in the prior month.

(8) Neither a manufacturer nor its ENDS products shall be included or retained in the directory if the commissioner determines that any of the following apply:

(a) The manufacturer failed to provide a complete and accurate certification as required by subsection (1) of this section;



716 (b) The manufacturer submitted a certification that
717 does not comply with the requirements of subsections (2) and (3)
718 of this section;

719 (c) The manufacturer failed to include with its
720 certification the payment required by subsection (3)(b) of this
721 section;

722 (d) The manufacturer sold ENDS products in Mississippi
723 required to be certified under this section during a period when
724 either the manufacturer or the ENDS product had not been certified
725 and listed on the directory; or

726 (e) The information provided by the manufacturer in its
727 certification is determined by the commissioner to contain false
728 information or contains material misrepresentations or omissions.

729 (9) The commissioner shall provide manufacturers notice and
730 an opportunity to cure deficiencies before removing manufacturers
731 or ENDS products from the directory.

732 (a) The commissioner may not remove the manufacturer or
733 its ENDS products from the directory until at least thirty (30)
734 business days after the manufacturer has been given notice of an
735 intended action setting forth the reasons therefor. Notice shall
736 be sufficient and be deemed immediately received by a manufacturer
737 if the notice is sent either electronically or by facsimile to an
738 electronic mail address or facsimile number, as the case may be,
739 provided by the manufacturer in its most recent certification
740 filed under subsections (2) and (3) of this section.



741 (b) The ENDS product manufacturer shall have fifteen
742 (15) business days from the date of service of the notice of the
743 commissioner's intended action to cure the deficiencies or
744 otherwise establish that the ENDS product manufacturer or its ENDS
745 products should be included in the directory.

746 (c) Retailers shall have thirty (30) days following the
747 removal of a manufacturer or its ENDS products from the directory
748 to sell such ENDS products that were in the retailer's inventory
749 as of the date of removal.

750 (d) After thirty (30) calendar days following removal
751 from the directory, the ENDS product of a manufacturer identified
752 in the notice of removal and intended for retail sale or for sale
753 to a consumer in Mississippi is subject to seizure, forfeiture,
754 and destruction by the department, the Mississippi Attorney
755 General's Office, or any law enforcement agency in the State of
756 Mississippi, and may not be purchased or sold for retail sale or
757 for sale to a consumer in Mississippi. The cost of such seizure,
758 forfeiture, and destruction shall be borne by the person from whom
759 the ENDS products are confiscated, except that no ENDS products
760 may be seized from a consumer who has made a bona fide purchase of
761 such ENDS product. The department, Mississippi Attorney General's
762 Office, or other law enforcement agency in the State of
763 Mississippi may store and dispose of the seized ENDS products as
764 appropriate, in accordance with federal, state and local laws
765 pertaining to storage and disposal of such ENDS products.



766 (10) (a) Except as provided in paragraphs (b) and (c) of
767 this subsection (10), beginning on October 1, 2025, or on the date
768 that the commissioner first makes the directory available for
769 public inspection on the department's official website, whichever
770 is later, ENDS products not included in the directory, shall not
771 be sold for retail sale in Mississippi, either directly or through
772 an importer, distributor, wholesaler, retailer, or similar
773 intermediary or intermediaries.

774 (b) Each retailer shall have sixty (60) days from the
775 date that the commissioner first makes the directory available for
776 inspection on its the department's website to sell ENDS products
777 that were in its inventory and not included in the directory or
778 remove those ENDS products from inventory.

779 (c) Each distributor or wholesaler shall have sixty
780 (60) days from the date that the commissioner first makes the
781 directory available for inspection on the department's website to
782 remove those ENDS products intended for sale in the state from its
783 inventory.

784 (d) After sixty (60) calendar days following
785 publication of the directory, ENDS products not listed in the
786 directory and intended for retail sale or for sale to a consumer
787 in Mississippi are subject to seizure, forfeiture, and destruction
788 by the department, the Mississippi Attorney General's Office, or
789 any law enforcement agency in the State of Mississippi, and may
790 not be purchased or sold for retail sale or for sale to a consumer



in Mississippi except as provided in subsection (9) of this section. The cost of such seizure, forfeiture, and destruction shall be paid by the person from whom the ENDS products are confiscated, except that no ENDS products may be seized from a consumer who has made a bona fide purchase of such ENDS product. The department, Mississippi Attorney General's Office, or other law enforcement agency may store and dispose of the seized ENDS products as appropriate, in accordance with federal, state, and local laws pertaining to storage and disposal of such ENDS products.

(11) (a) A manufacturer, retailer, distributor, wholesaler, or importer who sells or offers for sale an ENDS product for retail sale or for sale to a consumer in Mississippi that is not included in the directory shall be subject to a criminal penalty imposed by the Mississippi Attorney General's Office or a district attorney. Each violation of the provisions of this subsection (11) shall be treated as a separate offense. A violation of this subsection shall be punishable as follows:

(i) For each individual ENDS product offered for sale in violation of this section until the offending ENDS product is removed from the market or until the offending ENDS product is properly listed on the directory, the penalty shall be not more than Five Hundred Dollars (\$500.00) per ENDS product per day.

(ii) For a second violation of this type within a twelve-month period, the penalty shall be at least Seven Hundred



Fifty Dollars (\$750.00), but not more than One Thousand Dollars (\$1,000.00), per ENDS product per day.

(iii) For a third violation of this type within a twelve-month period after the initial violation, the penalty shall be at least One Thousand Dollars (\$1,000.00), but not more than One Thousand Five Hundred Dollars (\$1,500.00), per ENDS product per day.

(iv) For any subsequent violation, the Attorney General or district attorney may bring an action in the appropriate state court to prevent a manufacturer, retailer, distributor, wholesaler, or importer from selling or offering to sell an ENDS product that is not included in the directory.

(v) If the ENDS product contains any controlled substance, including, but not limited to, fentanyl, that causes the recipient of such to require emergency medical care as a result of using the ENDS product, then the applicable penalty described in this paragraph (a) shall be trebled, and any other penalty provided by law for the sale, possession, or furnishing of a controlled substance shall be added.

(b) Additionally, a manufacturer whose ENDS products are not listed in the directory and who causes the ENDS products that are not listed to be sold for retail sale in Mississippi, whether directly or through an importer, distributor, wholesaler, retailer, or similar intermediary or intermediaries, is subject to a civil penalty of Two Thousand Five Hundred Dollars (\$2,500.00)



per day for each individual ENDS product offered for sale in violation of this section until the offending ENDS product is removed from the market or until the offending ENDS product is properly listed on the directory. In addition, any manufacturer that falsely represents any information required by a certification form shall be guilty of a misdemeanor for each false representation.

(c) In an action to enforce this section, the state shall be entitled to recover costs, including the costs of investigation, expert witness fees and reasonable attorney fees.

(d) A repeated violation of this section shall constitute a deceptive trade practice under Section 75-24-5.

(12) (a) A manufacturer not registered to do business in the state shall, as a condition precedent to having its name or its products listed and retained in the directory, appoint and continually engage without interruption a registered agent in Mississippi for service of process on whom all process and any action or proceeding arising out of the enforcement of this section may be served. The manufacturer shall provide to the commissioner the name, address, and telephone number of its agent for service of process and shall provide any other information relating to its agent as may be requested by the commissioner.

(b) A manufacturer located outside of the United States shall, as an additional condition precedent to having its products listed or retained in the directory, cause each of its importers



of any of its ENDS products to be sold in Mississippi to appoint, and continually engage without interruption, the services of an agent in the state in accordance with the provisions of this section. All obligations of a manufacturer imposed by this section with respect to appointment of its agent shall also apply to the importers with respect to appointment of their agents.

(c) A manufacturer shall provide written notice to the commissioner thirty (30) calendar days prior to the termination of the authority of an agent appointed under paragraphs (a) and (b) of this subsection (12). No less than five (5) calendar days prior to the termination of an existing agent appointment, a manufacturer shall provide to the commissioner the name, address and telephone number of its newly appointed agent for service of process and shall provide any other information relating to the new appointment as may be requested by the commissioner. In the event an agent terminates an agency appointment, the manufacturer shall notify the commissioner of the termination within five (5) calendar days and shall include proof to the satisfaction of the commissioner of the appointment of a new agent.

(13) (a) Any nonresident or foreign manufacturer that has not registered to do business in the state as a foreign corporation or business entity shall, as a condition precedent to having its name or its ENDS products listed and retained in the directory submit to the commissioner a surety bond or other cash security payable to the State of Mississippi in the amount of



Twenty-five Thousand Dollars (\$25,000.00). The bond shall be posted by a corporate surety located within the United States.

(b) The bond shall be conditioned on the performance by the manufacturer of all requirements and obligations imposed by this section. A surety on a manufacturer's bond shall be liable up to the amount of the bond, and the state may execute on such surety bond, for the payment of fines and penalties imposed on the manufacturer under this section and for the costs of seizure and destruction of ENDS products sold in violation of this section. If the state executes on the surety bond, it may require the manufacturer to provide an additional bond as a condition precedent for retaining the manufacturer or its ENDS products in the directory.

(c) A surety on a bond furnished by a manufacturer as provided in this section shall be released and discharged from liability to the state accruing on the bond after expiration of sixty (60) days from the date upon which such surety shall have lodged with the commissioner a written request to be released and discharged. This provision shall not operate to relieve, release, or discharge the surety from liability already accrued or which shall accrue before the expiration of the sixty-day period. The commissioner shall, upon receiving any such request, notify the manufacturer who furnished the bond. Unless the manufacturer, on or before the expiration of the sixty-day period, files with the commissioner a new bond, with the surety approved by and



acceptable to the commissioner, the commissioner shall remove the manufacturer and its ENDS products from the directory.

(14) Each retailer, distributor, and wholesaler that sells or distributes ENDS products in this state or sells ENDS products to consumers in this state shall be subject to at least two (2) unannounced compliance checks annually by the department for purposes of enforcing this section. Unannounced follow-up compliance checks of all noncompliant retailers, distributors, and wholesalers shall be conducted within thirty (30) days after any violation of this article. The department shall publish the results of all compliance checks annually and shall make the results available to the public upon request. This section does not affect the authority of the Attorney General's Office under Section 97-32-21 to ensure compliance with the Mississippi Juvenile Tobacco Access Prevention Act of 1997 by conducting random, unannounced inspection checks where alternative nicotine products, tobacco, or tobacco products are sold or distributed. The Attorney General's Office shall also have the authority to conduct random, unannounced inspections at locations where ENDS products are sold to ensure compliance with this section.

(15) The commissioner may promulgate rules necessary to effectuate the purposes of this section. By January 1, 2026, the department shall promulgate rules and regulations and implement a permitting process for retailers, wholesalers, and distributors of ENDS products in Mississippi.



941 (16) All fees and penalties collected by the commissioner
942 pursuant to this section shall be used for administration and
943 enforcement of this section.

944 (17) Before January 1, 2026, and annually thereafter, the
945 commissioner shall provide a report to the Legislature regarding
946 the status of the directory, manufacturers and ENDS products
947 included in the directory, revenue and expenditures related to
948 administration of this section, and enforcement activities
949 undertaken pursuant to this section of this act.

950 **SECTION 15.** This act shall take effect and be in force from
951 and after July 1, 2025.

