

By: Representative Horan

To: Ways and Means

HOUSE BILL NO. 1896

1 AN ACT TO IMPOSE AN EXCISE TAX ON KRATOM PRODUCT; TO DEFINE
2 THE TERMS "KRATOM PRODUCT", "KRATOM LEAF" AND "KRATOM LEAF
3 EXTRACT" FOR THE PURPOSES OF THIS ACT; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** (1) For purposes of this section, the following
6 words and phrases have the meanings ascribed in this subsection
7 unless the context clearly requires otherwise:

8 (a) "Kratom leaf" means the leaf of the kratom plant
9 (Mitragyna speciosa) in fresh or dehydrated (dried) form and
10 subjected to no post-harvest processing other than:

11 (i) Drying or size reduction (e.g., by cutting,
12 milling, or similar procedure); and

13 (ii) Cleaning or sterilization through the
14 application of heat, steam, pressurization, irradiation or other
15 standard treatments applied to food ingredients.

16 (b) "Kratom leaf extract" means the material extracted
17 from kratom leaves via application of a solvent consisting of
18 water, ethanol or food grade carbon dioxide, or any other solvent



19 allowed by federal or state regulation to be used in the
20 manufacturing of a food ingredient.

21 (c) "Kratom product" means a food or dietary supplement
22 that consists of or contains kratom leaf or kratom leaf extract.

23 (2) In addition to any other tax provided for by law, there
24 imposed, levied and assessed, a tax on each person or dealer in
25 kratom product upon the sale, use, consumption, handling or
26 distribution in the State of Mississippi, an excise tax at the
27 rate of fifteen percent (15%) of the manufacturer's list price.
28 This tax is levied upon the sale, use, gift, possession or
29 consumption of kratom product within the State of Mississippi, and
30 the impact of the tax levied by this section is hereby declared to
31 be on the vendee, user, consumer or possessor of kratom product in
32 this state; and when said tax is paid by any other person, such
33 payment shall be considered as an advance payment and shall
34 thereafter be added to the price of the kratom product and
35 recovered from the ultimate consumer or user.

36 **SECTION 2.** This act shall take effect and be in force from
37 and after July 1, 2025.

