

Mississippi



Table 1: Other Tobacco Product Taxation

OTP Taxed? No Yes

If yes, which products are taxed as of January 1, 2014?

✓ Yes Blank No -- Not Applicable/Addressed

Product	Taxed?	Type of Tax		How Defined?	How Taxed?	Rate Change Since 2005?
		Ad Valorem	Specific			
Cigars	✓	✓		With OTPs	With OTPs	↔
Cigarillos	✓	✓		With OTPs	With OTPs	↔
Little Cigars	✓	✓		With OTPs	With OTPs	↔
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↔
Roll-Your-Own Tobacco	✓	✓		With OTPs	With OTPs	↔
Dry Snuff	✓	✓		With OTPs	With OTPs	↔
Moist Snuff	✓	✓		With OTPs	With OTPs	↔
Snus	✓	✓		With OTPs	With OTPs	↔
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↔
Dissolvables	No	--	--	--	--	Not applicable
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased ↑ Rate Increased ↔ No Change

Table 2: Summary of Cigarette and OTP Tax Rates, Selected Years, 2005-2014

Product	2005	2008	2011	2014
Cigarettes	\$0.18/20 §	\$0.18/20 §	\$0.68/20 §	\$0.68/20 §
Cigars	15% MLP Δ	15% MLP Δ	15% MLP Δ	15% MLP Δ
Cigarillos	15% MLP Δ	15% MLP Δ	15% MLP Δ	15% MLP Δ
Little Cigars	15% MLP Δ	15% MLP Δ	15% MLP Δ	15% MLP Δ
Pipe Tobacco	15% MLP Δ	15% MLP Δ	15% MLP Δ	15% MLP Δ
Roll-Your-Own Tobacco	15% MLP Δ	15% MLP Δ	15% MLP Δ	15% MLP Δ
Dry Snuff	15% MLP Δ	15% MLP Δ	15% MLP Δ	15% MLP Δ
Moist Snuff	15% MLP Δ	15% MLP Δ	15% MLP Δ	15% MLP Δ
Snus	15% MLP Δ	15% MLP Δ	15% MLP Δ	15% MLP Δ
Smokeless Tobacco Generally	15% MLP Δ	15% MLP Δ	15% MLP Δ	15% MLP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; MLP=Manufacturer's List Price.

MLP

Manufacturer's List Price

"... the full sales price at which tobacco is sold or offered for sale by a manufacturer to the wholesaler or distributor in this state without any deduction for freight, trade discount, cash discounts, special discounts or deals, cash rebates, or any other reduction from the regular selling price ..." (MISS. CODE ANN. § 27-69-3)