

Title 35 Mississippi Department of Revenue

Part VIII Miscellaneous Tax

Subpart 1. Beer

- 35.VIII.1.01 Chapter 01. *Transportation through Counties Which Do Not Authorize the Sale of Beer* page 1
- 35.VIII.1.02 Chapter 02. *Common Expiration Date for Permits and Licenses*..... page 2

Subpart 2. Gas Severance

- 35.VIII.2.01 Chapter 01. *Payment of Tax-Person Liable*.....page 2
- 35.VIII.2.02 Chapter 02. *Determining the Sales Price or Market Value of Natural Gas* page 3

Subpart 3. Tobacco Tax

- 35.VIII.3.01 Chapter 01. *Stamps shall be properly affixed to cigarettes; stamp invoices* page 5
- 35.VIII.3.02 Chapter 02. *Refund*...page 6
- 35.VIII.3.03 Chapter 03. *Cigarette Making Machines; taxability of Tobacco Products*page 7

Subpart 4. Excise Tax on Medical Cannabis

- 35.VIII.4.01 Chapter 01. *Tax Rate, Fair Market Value, Returns, and Payments*..... page 8

Subpart 5. Electronic Nicotine Delivery System (ENDS)

- 35.VIII.5.01 Chapter 01. *Product Registration, Returns, and Payments* page 9

Title 35 Mississippi Department of Revenue

Part VIII Miscellaneous Tax

Subpart ~~01~~. Beer

- 35.VIII.1.03 Chapter 01. *Transportation through Counties Which Do Not Authorize the Sale of Beer* page 1
- 35.VIII.1.04 Chapter 02. *Common Expiration Date for Permits and Licenses*..... page 2

Subpart ~~02~~. Gas Severance

- 35.VIII.2.03 Chapter 01. *Payment of Tax--Person Liable*page 2
- 35.VIII.2.04 Chapter 02. *Determining the Sales Price or Market Value of Natural Gas* page 3

Subpart ~~03~~. Tobacco Tax

- 35.VIII.3.04 Chapter 01. *Stamps shall be properly affixed to cigarettes; stamp invoices* page 5
- 35.VIII.3.05 Chapter 02. *Refund*...page 6
- 35.VIII.3.06 Chapter 03. *Cigarette Making Machines; taxability of Tobacco Products*page 7

Subpart ~~04~~. —Excise Tax on Medical Cannabis

- 35.VIII.4.01 Chapter 01. *Tax Rate, Fair Market Value, Returns, and Payments*..... page 8

Subpart 5. Electronic Nicotine Delivery System (ENDS)

- 35.VIII.5.01 Chapter 01. *Product Registration, Returns, and Payments*..... page 9