

Mississippi Secretary of State
700 North Street P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME Mississippi Department of Revenue		CONTACT PERSON Patrick Sanford	TELEPHONE NUMBER 601-923-7440	
ADDRESS PO Box 1033		CITY Jackson	STATE MS	ZIP 39215
EMAIL mstaxpolicy@dor.ms.gov	SUBMIT DATE 12/31/25	Name or number of rule(s): Title 35, Part VIII, Subpart 5, Chapter 1 – Electronic Nicotine Delivery System		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: A new subpart 5 was created regarding the changes made by HB 916 of the 2025 Regular Session.

Specific legal authority authorizing the promulgation of rule: HB 916 Section 14(15) of the 2025 Regular Session, "The commissioner may promulgate rules necessary to effectuate the purposes of this section".

List all rules repealed, amended, or suspended by the proposed rule: Miss. Admin Code Title 35. Part VIII, Subpart 5, Chapter 1 – Electronic Nicotine Delivery System

ORAL PROCEEDING:

An oral proceeding is scheduled for this rule on Date: Time: Place:
 Presently, an oral proceeding is not scheduled on this rule.

If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filing of this notice of proposed rule adoption and should include the name, address, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency.

ECONOMIC IMPACT STATEMENT:

Economic impact statement not required for this rule. Concise summary of economic impact statement attached.

TEMPORARY RULES	PROPOSED ACTION ON RULES	FINAL ACTION ON RULES
<p>Original filing <input type="checkbox"/> Renewal of effectiveness To be in effect in _____ days Effective date: <input type="checkbox"/> Immediately upon filing <input type="checkbox"/> Other (specify): _____</p>	<p>Action proposed : <input type="checkbox"/> New rule(s) <input type="checkbox"/> Amendment to existing rule(s) <input type="checkbox"/> Repeal of existing rule(s) <input type="checkbox"/> Adoption by reference Proposed final effective date: <input type="checkbox"/> 30 days after filing <input checked="" type="checkbox"/> Other (specify): January 30, 2025</p>	<p>Date Proposed Rule Filed: Action taken: <input type="checkbox"/> Adopted with no changes in text <input type="checkbox"/> Adopted with changes <input type="checkbox"/> Adopted by reference <input type="checkbox"/> Withdrawn <input type="checkbox"/> Repeal adopted as proposed Effective date: <input type="checkbox"/> 30 days after filing Other (specify): _____</p>

Printed name and Title of person authorized to file rules: Patrick Sanford, Deputy Office Director of Tax Policy

Signature of person authorized to file rules: Patr. Sanf.

OFFICIAL FILING STAMP	DO NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP	OFFICIAL FILING STAMP
	 DEC 31 2025 MISSISSIPPI SECRETARY OF STATE	
Accepted for filing by	Accepted for filing by	Accepted for filing by
	<u>28439 1064</u>	

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.