

By: Simpson

To: Ways and Means

HOUSE BILL NO. 974
(As Passed the House)

1 AN ACT TO DELETE THE APPLICATION ON JULY 1, 2000, OF LAWS
2 REQUIRING THAT MANUFACTURERS OF BEER PRODUCTS LABEL, IMPRINT OR
3 STAMP THE WORD "MISSISSIPPI" OR "MS" ON BOTTLES, CANS OR OTHER
4 CONTAINERS OF BEER PRODUCTS; TO AMEND SECTION 27-71-307,
5 MISSISSIPPI CODE OF 1972, WHICH IMPOSES AN EXCISE TAX ON
6 WHOLESALERS OR DISTRIBUTORS OF LIGHT WINES OR BEER, TO DELETE
7 REFERENCES TO ANY REQUIREMENT THAT BEER PRODUCTS BE LABELED OR
8 STAMPED; TO AMEND SECTION 27-71-313, MISSISSIPPI CODE OF 1972, TO
9 DELETE THE PENALTY IMPOSED FOR THE ILLEGAL USE OF LABELS OR STAMPS
10 ON BEER PRODUCTS; TO AMEND SECTION 27-71-331, MISSISSIPPI CODE OF
11 1972, TO DELETE THE PENALTY FOR FAILURE TO AFFIX STAMPS TO BEER
12 PRODUCTS; TO AMEND SECTION 27-71-333, MISSISSIPPI CODE OF 1972,
13 WHICH PROVIDES FOR THE ASSESSMENT AND COLLECTION OF PENALTIES FOR
14 FAILURE TO PAY THE EXCISE TAX DUE FROM A WHOLESALER OR DISTRIBUTOR
15 OF BEER PRODUCTS, TO DELETE REFERENCES TO ANY REQUIREMENT THAT
16 BEER PRODUCTS BE LABELED OR STAMPED; TO AMEND SECTION 27-71-335,
17 MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR A TAX AND PENALTY ON
18 CONTRABAND BEER PRODUCTS, TO DELETE REFERENCES TO ANY REQUIREMENT
19 THAT BEER PRODUCTS BE LABELED OR STAMPED; TO AMEND SECTION
20 27-71-347, WHICH PROVIDES PENALTIES FOR VIOLATIONS OF LAWS IN THE
21 ARTICLE RELATING TO ALCOHOLIC BEVERAGE TAXES, TO ALLOW FOR
22 EXCEPTIONS TO BE PROVIDED ELSEWHERE IN THE ARTICLE; TO AMEND
23 SECTION 27-71-505, MISSISSIPPI CODE OF 1972, TO DELETE THE
24 AUTHORITY OF THE STATE TAX COMMISSIONER TO REQUIRE THAT INDIVIDUAL
25 CONTAINERS OF BEER PRODUCTS HAVE STAMPS AFFIXED TO THEM; TO AMEND
26 SECTION 67-3-15, MISSISSIPPI CODE OF 1972, TO SPECIFY THE PENALTY
27 FOR THE BREWING, MANUFACTURE OR SALE OF ANY BEER PRODUCT WITHOUT
28 THE REQUISITE PERMIT OR LICENSE; TO AMEND SECTION 67-3-52,
29 MISSISSIPPI CODE OF 1972, WHICH PROHIBITS A PERSON HOLDING A
30 PERMIT TO SELL BEER OR LIGHT WINE AT RETAIL FROM OBTAINING THE
31 BEER OR LIGHT WINE FROM ANY SOURCE OUTSIDE OF THE STATE OF
32 MISSISSIPPI, TO DELETE THE REPEALER DATE OF JULY 1, 2000; TO AMEND
33 SECTION 67-3-69, MISSISSIPPI CODE OF 1972, WHICH PROVIDES
34 PENALTIES FOR THE UNLAWFUL SALE OF BEER PRODUCTS, TO DELETE
35 REFERENCES TO ANY REQUIREMENT THAT BEER PRODUCTS BE LABELED OR
36 STAMPED; TO REPEAL SECTION 67-3-48, MISSISSIPPI CODE OF 1972,
37 WHICH REQUIRES THE STATE TAX COMMISSION TO PROVIDE SUITABLE LABELS
38 OR MARKINGS OF IDENTIFICATION ON BEER; AND FOR RELATED PURPOSES.

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

40 SECTION 1. Section 27-71-307, Mississippi Code of 1972, is
41 amended as follows:

42 27-71-307. (1) (a) In addition to the specific tax imposed
43 in Section 27-71-303, there is hereby imposed, levied, assessed
44 and shall be collected, as hereinafter provided, an excise or

45 privilege tax upon each person engaged or continuing in the
46 business of wholesaler or distributor of light wines or beer
47 equivalent to Forty-two and Sixty-eight One-hundredths Cents
48 (42.684) per gallon upon all light wines and beer acquired for
49 sale or distribution in this state. Such excise or privilege tax
50 is also imposed at the same rate upon each gallon of light wine or
51 beer manufactured by brewpubs, each of which shall accurately and
52 reliably measure the quantity of light wine and beer produced by
53 using a measuring device such as a meter or gauge glass or any
54 other suitable method approved by the commissioner. Such tax is
55 hereby imposed as an additional tax for the privilege of engaging
56 or continuing in business.

57 (b) The excise tax imposed in this section shall be
58 paid to the State Tax Commission monthly on or before the
59 fifteenth day of the month following the month in which the beer
60 or light wine was manufactured or received in this state. Monthly
61 report forms shall be furnished by the commissioner to the
62 wholesalers, distributors and brewpubs.

63 (c) Provided that persons operating a railroad dining
64 car, club car or other car in interstate commerce upon which light
65 wines or beer may be sold and who are licensed under the
66 provisions of Section 67-3-27 and any other law relating to the
67 sale of such beverages shall keep such records of the sales of
68 such light wines and beer in this state as the commissioner shall
69 prescribe and shall submit monthly reports of such sales to the
70 commissioner within fifteen (15) days after the end of each month
71 on a form prescribed therefor by the commissioner, and shall pay
72 the tax due under the provisions of this section at the time such
73 reports are filed.

74 No official crowns, lids, labels or stamps with the word
75 "MISSISSIPPI" or "MS" imprinted thereon or any other evidence of
76 tax payment is required by this section, or may be required under
77 rule or regulation promulgated by the commissioner, to be affixed
78 on or to any part of a beer, light wine or malt cooler bottle, can
79 or other light wine or malt cooler container. For purposes of
80 this section, malt cooler products shall be defined as a flavored
81 malt beverage made from a base of malt beverage and flavored with

82 fruit juices, aromatics and essences of other flavoring in
83 quantities and proportions such that the resulting product
84 possesses a character and flavor distinctive from the base malt
85 beverage and distinguishable from other malt beverages.

86 (2) A licensed wholesaler or distributor of beer or light
87 wine may not import beer or light wine from any source other than
88 a brewer or importer authorized by the commissioner to sell such
89 beer or light wine in Mississippi. Any person who violates the
90 provisions of this subsection, upon conviction thereof, shall be
91 punished by a fine of not more than One Thousand Dollars
92 (\$1,000.00) or by imprisonment in the county jail for not more
93 than six (6) months, or by both such fine and imprisonment, in the
94 discretion of the court and shall be subject to license forfeiture
95 following an appropriate hearing before the State Tax Commission.

96 (3) The wholesaler or distributor shall be allowed credit
97 for tax paid on beer or light wine which is no longer marketable
98 and which is destroyed by same when such destruction is witnessed
99 by an agent of the commissioner and when the amount of the excise
100 tax exceeds One Hundred Dollars (\$100.00). No other loss will be
101 allowed.

102 A brewpub shall be allowed credit for light wine or beer
103 which has passed through the meter, gauge glass or other approved
104 measuring device and which has been soured or damaged. The
105 brewpub shall record the removal of sour or damaged light wine or
106 beer and may take credit after the destruction is witnessed by an
107 agent of the commissioner and when the amount of excise tax
108 exceeds Twenty-five Dollars (\$25.00). No other loss shall be
109 allowed.

110 (4) All manufacturers, brewers and importers of beer or
111 light wine shall file monthly reports as prescribed by the
112 commissioner listing sales to each wholesaler or distributor by
113 date, invoice number, quantity and container size, and any other
114 information deemed necessary.

115 (5) All administrative provisions of the Mississippi Sales
116 Tax Law, including those which fix damages, penalties and interest
117 for nonpayment of taxes and for noncompliance with the provisions
118 of such chapter, and all other requirements and duties imposed
119 upon taxpayers, shall apply to all persons liable for taxes under
120 the provisions of this chapter, and the commissioner shall
121 exercise all the power and authority and perform all the duties
122 with respect to taxpayers under this chapter as are provided in
123 the sales tax law except where there is conflict, then the
124 provisions of this chapter shall control.

125 * * *

126 SECTION 2. Section 27-71-313, Mississippi Code of 1972, is
127 amended as follows:

128 27-71-313. If any person shall willfully evade the payment
129 of any tax levied or imposed under this article, he shall be
130 guilty of a felony, and, upon conviction, shall be punished by a
131 fine of not more than One Thousand Dollars (\$1,000.00) or by
132 imprisonment in the State Penitentiary for not less than one (1)
133 year, nor more than ten (10) years, or by both such fine and
134 imprisonment.

135 * * *

136 SECTION 3. Section 27-71-331, Mississippi Code of 1972, is
137 amended as follows:[BD1]

138 27-71-331. If any wholesaler, distributor or brewpub,
139 subject to the provisions of this article, shall fail to pay any
140 tax due under the provisions of this article, within the time, and
141 in the manner, herein provided, the commissioner is authorized to
142 assess, and collect, such tax, together with interest thereon from
143 the date such tax became due at the rate of one percent (1%) per
144 month, and in addition to the amount of the tax due and the
145 interest accrued thereon, the commissioner may, in his discretion,
146 assess and collect, from such delinquent taxpayer, a penalty equal
147 to the amount of the tax found to be due.

148 * * *

149 SECTION 4. Section 27-71-333, Mississippi Code of 1972, is
150 amended as follows:[BD2]

151 27-71-333. Whenever it shall be determined by the
152 commissioner that any wholesaler or distributor having in his
153 possession, or engaging in the sale or distribution of light wines
154 or beer, has failed to pay the tax, as provided herein, the
155 commissioner shall compute the correct amount of tax due and
156 unpaid and shall notify the taxpayer of the amount as being
157 actually due and unpaid, and penalties, and interest and shall
158 state in what manner this article is violated. The taxpayer so
159 notified shall be given a period of ten (10) days in which to make
160 objection and show cause why the additional tax, and penalties,
161 and interest, should not be paid. On petition of the taxpayer, a
162 hearing before the commissioner shall be granted, a final decision
163 thereon shall be rendered, and the taxpayer notified as early as
164 practicable. Any tax or deficiency in tax shall be assessed and
165 paid, together with penalties and interest, if any, applicable
166 thereto, within ten (10) days after notice and demand by the
167 commissioner.

168 If no objection be made to the finding of the commissioner,
169 and no hearing be had before the commissioner within the time
170 herein specified, the findings of the commissioner shall be final.
171 If a hearing be had, and the amount of tax due and unpaid be
172 determined, notice of the amount of such tax, penalties and
173 interest shall be mailed to the taxpayer, and, if not paid within
174 ten (10) days thereafter, the commissioner shall forthwith issue a
175 warrant under official seal directed to the sheriff of any county
176 of the state commanding him to levy upon and sell the real and
177 personal property of the person owing the tax, found within his
178 county, for the payment of the amount thereof, with added damages,
179 interest and cost of executing the warrant, and to return such
180 warrant to the commissioner and pay to him money collected by

181 virtue thereof by a time to be therein specified not more than
182 sixty (60) days from the date of the warrant. The sheriff shall,
183 within five (5) days after the receipt of the warrant, file with
184 the circuit clerk of his county a copy thereof, and thereupon the
185 circuit clerk shall enter in the judgment roll, in the column for
186 judgment debtors, the name of the taxpayer mentioned in the
187 warrant, and in appropriate columns, the amount of the tax, or
188 portion thereof and damages for which the warrant is issued, and
189 the date when such copy is filed; and thereupon the amount of such
190 warrant or warrants so docketed shall become a lien upon the title
191 to and interest in the real and personal property, including
192 choses in action, of the person against whom it is issued in the
193 same manner as a judgment duly enrolled in the office of such
194 clerk. The sheriff thereupon shall proceed upon the same in all
195 respects, with like effect, and in the same manner prescribed by
196 law in respect to executions issued against property upon judgment
197 or attachment proceedings of a court of record; and he shall be
198 entitled to the same fee for his service in executing the warrant
199 as now allowed by law for like service, to be collected in the
200 same manner as provided by law for like service.

201 * * *

202 SECTION 5. Section 27-71-335, Mississippi Code of 1972, is
203 amended as follows:[BD3]

204 27-71-335. Any beer found at any point within this state
205 which has been in the possession of any wholesaler or distributor
206 for a period of more than forty-eight (48) hours and any light
207 wines or beer transported into this state from a point outside
208 this state, or from point to point within this state in violation
209 of the provisions of this article, or any light wines or beer held
210 or possessed by any person within this state on which the legal
211 and proper tax has not been paid when due, whether such person be
212 a wholesaler, retailer or distributor, or individual, and whether
213 such beer be for sale or storage or individual use, except beer in

214 possession of a licensed wholesaler or distributor for a period of
215 time less than forty-eight (48) hours after receipt of same within
216 this state, and light wines or beer held in storage by licensed
217 manufacturers or producers, are hereby declared to be contraband
218 goods, and there is hereby imposed and assessed, as tax and
219 penalty, to be collected by the commissioner, an amount equal to
220 the amount of the excise tax otherwise imposed under the
221 Mississippi Wine and Beer Tax Law, plus a penalty of one hundred
222 percent (100%) of the amount of such tax; or, at the option of the
223 commissioner, the same may be seized by the commissioner or his
224 agents or any sheriff, or other lawful officer, and shall be dealt
225 with in the following manner, to wit:

226 Such officer seizing said light wines or beer shall
227 immediately make complaint under oath before the proper justice
228 court judge, stating the facts connected with said seizure by him,
229 giving the name or names of the person or persons found in
230 possession or control of such light wines or beer, and giving the
231 name of the owner of such light wines or beer, if the same be
232 known to him, whereupon the said justice court judge shall summon
233 into his court all interested parties, and may issue a writ of
234 seizure, if said property or any part of it is not in the
235 possession of the officer seizing same, for the seizure of said
236 light wines or beer and the summoning of the interested parties
237 into court, as in proceedings for the enforcement of purchase
238 money security interests in the property. If any person claims
239 that the light wines or beer were unlawfully seized or that the
240 tax thereon had been paid prior to such seizure, he may file his
241 claim therefor under oath, stating in detail why said light wines
242 or beer or any of it so seized should not be confiscated, and said
243 affidavit shall state the market value of the property so claimed
244 by him, which amount as so fixed shall determine the jurisdiction
245 of the court as to the amount involved or the value of the
246 property.

247 If the affidavit fixes the value of the property at Two
248 Hundred Dollars (\$200.00) or less, the said justice court judge
249 shall finally dispose of the issue in the case joined under his
250 direction, but if the affidavit fixes the value of the property at
251 more than Two Hundred Dollars (\$200.00), the justice court judge
252 before whom the case is returnable shall forthwith present said
253 case to the circuit court of the county or county court having
254 jurisdiction to try the case, where the issue shall, under the
255 direction of the circuit court, or county court, be joined between
256 the State of Mississippi and the said claimant, and the case there
257 tried as in other cases. If no claim be interposed by any party
258 in interest on or before the return day of the summons and writ of
259 seizure, the justice court judge on the return day shall hear the
260 cause, and dispose of the property, and may order such light wines
261 or beer to be destroyed. In the event the property is claimed by
262 any party in interest and issue joined in any court having
263 jurisdiction of the case, such court trying the case shall have
264 the rights of the state and the claimant determined in a trial
265 according to the rules of procedure for such court, and if it be
266 determined that any property involved in said trial was kept or
267 possessed in violation of any provisions of this article or that
268 any tax due thereon had not been paid prior to the seizure of such
269 property, it shall be ordered destroyed. Any person so owning or
270 possessing such light wines or beer shall be guilty of misdemeanor
271 and, upon conviction thereof, shall be fined not more than One
272 Thousand Dollars (\$1,000.00), or be sentenced to serve a period in
273 the county jail of not more than six (6) months, or both in the
274 discretion of the court. But in all such trials and proceedings
275 as provided for in this section the claimant may, before he shall
276 file his claim, be required to execute a solvent bond in
277 sufficient amount to cover all costs that may likely accrue,
278 conditioned that he will pay all costs of the case that may be
279 adjudged against him, and in the event the claimant fails to

280 establish his claim or any part of it to said property, it may be
281 taxed for all, or any part of the costs of the case, and judgment
282 shall go against his sureties for all costs adjudged against him.

283 * * *

284 SECTION 6. Section 27-71-347, Mississippi Code of 1972, is
285 amended as follows:

286 27-71-347. Except as otherwise provided in this article, any
287 person who violates any provision of this article, or any rule or
288 regulation promulgated by the commissioner under authority of this
289 article, shall be guilty of a misdemeanor, and, upon conviction
290 thereof, shall be punished by a fine of not more than Five Hundred
291 Dollars (\$500.00), or by imprisonment in the county jail for not
292 more than six (6) months, or by both such fine and imprisonment,
293 in the discretion of the court. Any person convicted of violating
294 any of the provisions of this article, or any rules or regulations
295 promulgated by the commissioner under authority of this article,
296 shall forfeit his permit, and shall not thereafter be permitted to
297 engage in any business taxable under the provisions of this
298 article.

299 * * *

300 SECTION 7. Section 27-71-505, Mississippi Code of 1972, is
301 amended as follows:[BD4]

302 27-71-505. The commissioner may revoke any or all permits
303 issued by him to sell beer or wine manufactured by any person who
304 shall fail or refuse to furnish the information required by
305 Section 27-71-501 of this article, and he may revoke the permit of
306 any person who shall fail or refuse to furnish the information
307 required by Section 27-71-503 of this article, and said revocation
308 may apply to any or all brands of such beverages, if the
309 manufacturer or holder of the permit shall fail or refuse to
310 comply with the rules and regulations promulgated by him.

311 * * *

312 SECTION 8. Section 67-3-15, Mississippi Code of 1972, is

313 amended as follows:

314 67-3-15. Any person who shall brew or manufacture or sell
315 any beer or light wine without first having secured a permit
316 and/or license from the commissioner authorizing the brewing or
317 manufacture or sale of such liquor, shall be guilty of a
318 misdemeanor and, upon conviction thereof, be punished by a fine of
319 not more than One Thousand Dollars (\$1,000.00) or imprisonment in
320 the county jail for not more than one (1) year, or both, in the
321 discretion of the court. Any person so convicted may not apply
322 for any permit or license issued by the commissioner until five
323 (5) years have elapsed from the date of such conviction.

324 * * *

325 SECTION 9. Section 67-3-52, Mississippi Code of 1972, is
326 amended as follows:

327 67-3-52. It shall be unlawful for any person holding a
328 permit authorizing the sale of beer or light wine at retail to
329 obtain such beer or light wine from any source outside of the
330 State of Mississippi. Any person who violates the provisions of
331 this section, upon conviction thereof, shall be punished by a fine
332 of not more than One Thousand Dollars (\$1,000.00) or by
333 imprisonment in the county jail for not more than six (6) months,
334 or by both such fine and imprisonment, in the discretion of the
335 court. Any person convicted of violating this section, or any
336 rules or regulations promulgated by the commissioner with regard
337 to the unlawful acts described in this section, shall forfeit his
338 permit. Any person whose permit has been forfeited pursuant to
339 this section shall not be eligible for a permit issued by the
340 commissioner for a period of five (5) years after the date of such
341 forfeiture. In addition, no permit shall be issued for the same
342 location, for which an offender has forfeited a permit pursuant to
343 this section, to a spouse, offspring or sibling of the offender
344 when to do so would circumvent the purposes of this section. The
345 commissioner may assess a retailer who violates this section the

346 amount of excise taxes due on the unlawfully imported beer or
347 light wine, together with a penalty in the amount of four (4)
348 times the state excise taxes due or One Hundred Dollars (\$100.00)
349 per case, whichever is greater.

350 * * *

351 SECTION 10. Section 67-3-57, Mississippi Code of 1972, is
352 amended as follows:

353 67-3-57. It shall be unlawful for any retailer to possess,
354 sell or offer to sell, or to possess for purpose of sale, any
355 light wine or beer at his place of business before securing a
356 permit required by this chapter.

357 It shall be unlawful for any person to possess, sell or offer
358 to sell any light wine or beer at his place of business after
359 revocation of his permit or to purchase, to sell or offer to sell
360 any light wine or beer during the period of suspension of his
361 permit.

362 * * *

363 SECTION 11. Section 67-3-69, Mississippi Code of 1972, is
364 amended as follows:

365 67-3-69. (1) Except as to Sections 67-3-17, 67-3-23,
366 67-3-27, 67-3-55 and 67-3-57, any violation of any provision of
367 this chapter or of any rule or regulation of the commissioner,
368 shall be a misdemeanor and, where the punishment therefor is not
369 elsewhere prescribed herein, shall be punished by a fine of not
370 more than Five Hundred Dollars (\$500.00) or imprisonment for not
371 more than six (6) months, or both, in the discretion of the court.
372 If any person so convicted shall be the holder of any permit or
373 license issued by the commissioner under authority of this
374 chapter, such permit or license shall from and after the date of
375 such conviction be void and the holder thereof shall not
376 thereafter, for a period of one (1) year from the date of such
377 conviction, be entitled to any permit or license for any purpose
378 authorized by this chapter. Upon conviction of the holder of any

379 permit or license, the appropriate law enforcement officer shall
380 seize the permit or license and transmit it to the commissioner.

381 (2) (a) Any person who shall violate any provision of
382 Section 67-3-17, 67-3-23, 67-3-27 or 67-3-55 shall be guilty of a
383 misdemeanor, and upon conviction thereof shall be punished by a
384 fine of not more than Five Hundred Dollars (\$500.00) or by
385 imprisonment in the county jail for not more than six (6) months,
386 or by both such fine and imprisonment, in the discretion of the
387 court.

388 (b) Any person who shall violate any provision of
389 Section 67-3-57 shall be guilty of a misdemeanor, and upon
390 conviction thereof, shall be punished by a fine of not more than
391 One Thousand Dollars (\$1,000.00) or by imprisonment in the county
392 jail for not more than one (1) year, or by both, in the discretion
393 of the court. Any person convicted of violating any provision of
394 the sections referred to in this subsection shall forfeit his
395 permit, and shall not thereafter be permitted to engage in any
396 business taxable under the provisions of Sections 27-71-301
397 through 27-71-347.

398 (3) If the holder of a permit, or the employee of the holder
399 of a permit, shall be convicted of selling any beer or wine to any
400 person under the age of twenty-one (21) years from the licensed
401 premises in violation of Section 67-3-53(b), then, in addition to
402 any other penalty provided for by law, the holder of the permit
403 may be punished as follows:

404 (a) For the first offense on the licensed premises, the
405 holder of the permit may be fined in an amount not to exceed Five
406 Hundred Dollars (\$500.00) and/or the sale of beer or wine on the
407 premises from which the sale occurred may be prohibited for three
408 (3) months.

409 (b) For a second offense occurring on the licensed
410 premises within twelve (12) months of the first offense, the
411 holder of the permit may be fined in an amount not to exceed One

412 Thousand Dollars (\$1,000.00) and/or the sale of beer or wine on
413 the premises from which the sale occurred may be prohibited for
414 six (6) months.

415 (c) For a third or subsequent offense occurring on the
416 licensed premises within twelve (12) months of the first, the
417 holder of the permit may be fined in an amount not to exceed Five
418 Thousand Dollars (\$5,000.00) and/or the sale of beer or wine on
419 the premises from which the sale occurred may be prohibited for
420 one (1) year.

421 (4) A person who sells any beer or wine to a person under
422 the age of twenty-one (21) years shall not be guilty of a
423 violation of Section 67-3-53(b) if the person under the age of
424 twenty-one (21) years represents himself to be twenty-one (21)
425 years of age or older by displaying an apparently valid
426 Mississippi driver's license containing a physical description
427 consistent with his appearance or by displaying some other
428 apparently valid identification document containing a picture and
429 physical description consistent with his appearance for the
430 purpose of inducing the person to sell beer or wine to him.

431 (5) If the holder of a permit to operate a brewpub is
432 convicted of violating the provisions of Section 67-3-22(3), then,
433 in addition to any other provision provided for by law, the holder
434 of the permit shall be punished as follows:

435 (a) For the first offense, the holder of a permit to
436 operate a brewpub may be fined in an amount not to exceed Five
437 Hundred Dollars (\$500.00).

438 (b) For a second offense occurring within twelve (12)
439 months of the first offense, the holder of a permit to operate a
440 brewpub may be fined an amount not to exceed One Thousand Dollars
441 (\$1,000.00).

442 (c) For a third or subsequent offense occurring within
443 twelve (12) months of the first offense, the holder of a permit to
444 operate a brewpub may be fined an amount not to exceed Five

445 Thousand Dollars (\$5,000.00) and the permit to operate a brewpub
446 shall be suspended for thirty (30) days.

447 * * *

448 SECTION 12. Section 67-3-48, Mississippi Code of 1972, which
449 requires the State Tax Commission to provide suitable labels or
450 markings of identification for the purpose of taxation of beer
451 inspected and authorized by the commission to be sold, and
452 prohibits the unauthorized use of such labels, is repealed.

453 SECTION 13. This act shall take effect and be in force from
454 and after July 1, 2000.