

By: Simpson

To: Ways and Means

HOUSE BILL NO. 974  
(As Sent to Governor)

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.