

By: Representative Ishee

To: Ways and Means

HOUSE BILL NO. 258

1 AN ACT TO AMEND SECTION 67-5-5, MISSISSIPPI CODE OF 1972, TO
2 REVISE THE DEFINITION OF THE TERM "NATIVE WINE" TO DELETE THE
3 REQUIREMENT THAT AT LEAST FIFTY-ONE PERCENT OF THE FINISHED
4 PRODUCT BY VOLUME BE OBTAINED FROM FERMENTATION OF GRAPES, FRUITS,
5 BERRIES, HONEY OR VEGETABLES GROWN AND PRODUCED IN MISSISSIPPI;
6 AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 67-5-5, Mississippi Code of 1972, is
9 amended as follows:

10 67-5-5. For purposes of this chapter, the following words
11 and phrases shall have the definitions ascribed herein, unless the
12 context otherwise requires:

13 (a) "Native wine" shall mean any product, produced in
14 Mississippi for sale, having an alcohol content not to exceed
15 twenty-one percent (21%) by weight and made in accordance with
16 revenue laws of the United States, which shall be obtained
17 primarily from the alcoholic fermentation of the juice of ripe
18 grapes, fruits, berries, honey or vegetables grown and produced in
19 Mississippi; provided that bulk, concentrated or fortified wines
20 used for blending may be produced without this state and used in
21 producing native wines. The commission shall adopt and promulgate
22 rules and regulations to permit a producer to import such bulk
23 and/or fortified wines into this state for use in blending with
24 native wines without payment of any excise tax that would
25 otherwise accrue thereon. * * *

26 (b) "Native winery" shall mean any place or
27 establishment within this state where native wine is produced in
28 whole or in part for sale.



29 (c) "Produce" shall mean to do or to perform any act or
30 thing in the process of making native wine.

31 (d) "Person" shall mean one or more natural persons, or
32 a corporation, partnership or association.

33 (e) "Producer" shall mean any person who owns, operates
34 or conducts a native winery, but it does not mean the employees of
35 such persons.

36 (f) "Consumer" shall mean any person who purchases
37 native wine for the purpose of consuming it, giving it away, or
38 distributing it in any way other than by sale, barter or exchange.

39 (g) "Commission" shall mean the Mississippi State Tax
40 Commission.

41 (h) "Division" shall mean the Alcoholic Beverage
42 Control Division of the State Tax Commission.

43 SECTION 2. This act shall take effect and be in force from
44 and after July 1, 2001.

