

By: Representatives Willis, Barker, Sykes,
Wilson, Aguirre

To: Ways and Means

HOUSE BILL NO. 846

1 AN ACT TO AMEND SECTIONS 67-3-3, 67-3-17, 67-3-19, 67-3-22,
2 67-3-28, 67-3-45, 67-3-55, 27-71-301 AND 27-71-307, MISSISSIPPI
3 CODE OF 1972, TO DEFINE THE TERMS "LARGE CRAFT BREWERY" AND "SMALL
4 CRAFT BREWERY" AND TO REVISE THE DEFINITION OF THE TERM "BREW PUB"
5 UNDER THE LAWS REGULATING THE MANUFACTURE AND SALE OF BEER AND
6 LIGHT WINE; TO PROVIDE THAT A LARGE CRAFT BREWERY SHALL HAVE THE
7 PRIVILEGE OF SELLING MALT BEVERAGES, BEER, AND LIGHT WINE PRODUCTS
8 ON ITS LICENSED PREMISES AND A SMALL CRAFT BREWERY SHALL HAVE THE
9 PRIVILEGE OF SELLING MALT BEVERAGES, BEER, AND LIGHT WINE PRODUCTS
10 ON ITS LICENSED PREMISES AND AT ONE SECONDARY LOCATION; TO REVISE
11 CERTAIN PRODUCTION LIMITS FOR BREW PUBS UNDER THE BEER LAWS AND
12 LIGHT WINE LAWS; TO PROVIDE THAT LARGE CRAFT BREWERIES AND SMALL
13 CRAFT BREWERIES MUST COMPLY WITH CERTAIN REPORTING AND TESTING
14 REQUIREMENTS; TO PROVIDE THAT CERTAIN PROHIBITIONS RELATING TO
15 MANUFACTURERS, DISTRIBUTORS AND WHOLESALERS SHALL NOT PROHIBIT A
16 SMALL CRAFT BREWERY FROM OWNING A BREW PUB; TO PROVIDE THAT LARGE
17 CRAFT BREWERIES AND SMALL CRAFT BREWERIES HAVING A PERMIT TO
18 MANUFACTURE OR BREW BEER AND WHO OPERATE A BREWERY MAY SELL BEER,
19 MALT BEVERAGE PRODUCTS, AND LIGHT WINE PRODUCED AT THE BREWERY FOR
20 BOTH ON-PREMISES CONSUMPTION AND OFF-PREMISES CONSUMPTION,
21 PROVIDED THAT SUCH BEER, MALT BEVERAGE PRODUCTS AND LIGHT WINE ARE
22 ALSO MADE AVAILABLE FOR SALE TO WHOLESALERS; TO LIMIT THE AMOUNT
23 OF SUCH SALES THAT MAY BE MADE BY LARGE CRAFT BREWERIES AND SMALL
24 CRAFT BREWERIES; AND FOR RELATED PURPOSES.

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

26 **SECTION 1.** Section 67-3-3, Mississippi Code of 1972, is
27 amended as follows:

28 67-3-3. When used in this chapter, unless the context
29 indicates otherwise:



30 (a) "Commissioner" means the Commissioner of Revenue of
31 the Department of Revenue of the State of Mississippi, and his
32 authorized agents and employees;

33 (b) "Person" means one or more persons, a company, a
34 corporation, a partnership, a syndicate or an association;

35 (c) "Manufacturer" and "retailer" include brewpubs
36 licensed pursuant to Article 3, Chapter 71, Title 27, Mississippi
37 Code of 1972, unless otherwise clearly provided;

38 (d) "Beer" means a malt beverage as defined in the
39 Federal Alcohol Administration Act and any rules and regulations
40 adopted pursuant to such act of an alcoholic content of not more
41 than eight percent (8%) by weight; and

42 (e) "Light wine" means wine of an alcoholic content of
43 not more than five percent (5%) by weight.

44 (f) "Large craft brewery" means a manufacturer licensee
45 that is actively and continuously engaged in the manufacture of
46 malt beverages, beer and light wine on the manufacturer's licensed
47 premises and manufactures more than two hundred twenty-five
48 thousand (225,000) barrels of such malt beverages, beer and light
49 wine per year in the aggregate.

50 (g) "Small craft brewery" means a manufacturer licensee
51 that is actively and continuously engaged in the manufacture of
52 malt beverages, beer and light wine on the manufacturer's licensed
53 premises and manufactures not more than two hundred twenty-five



54 thousand (225,000) barrels of such malt beverages, beer and light
55 wine per year in the aggregate.

56 **SECTION 2.** Section 67-3-17, Mississippi Code of 1972, is
57 amended as follows:

58 67-3-17. (1) Any person desiring to engage in any business
59 taxable under Sections 27-71-303 through 27-71-317, Mississippi
60 Code of 1972, either as a retailer, or as a wholesaler or
61 distributor, or as a manufacturer, of light wines or beer, shall
62 file with the commissioner an application for a permit allowing
63 him to engage in such business. The application for a permit
64 shall contain a statement showing the name of the business, and if
65 a partnership, firm, association or limited liability company, the
66 name of each partner or member, and if a corporation the names of
67 two (2) principal officers, the post office address, and the
68 nature of business in which engaged. In case any business is
69 conducted at two (2) or more separate places, a separate permit
70 for each place of business shall be required. The commissioner
71 shall prescribe the form of the application and designate who is
72 required to sign the application. The application shall be signed
73 under penalty of perjury. Notwithstanding any provision of this
74 section or any other law to the contrary, a large craft brewery
75 shall have the privilege of selling malt beverages, beer, and
76 light wine products on its licensed premises and a small craft
77 brewery shall have the privilege of selling malt beverages, beer,
78 and light wine products on its licensed premises and at one (1)



79 secondary location. The secondary location of the small craft
80 brewery can be located no further than the immediately adjacent
81 county to the brewery premises.

82 (2) The application shall include a statement that the
83 applicant will not, except as otherwise authorized in this
84 chapter, allow any alcoholic beverages as defined in Section
85 67-1-5, any beer having an alcoholic content of more than eight
86 percent (8%) by weight or any wine, having an alcoholic content of
87 more than five percent (5%) by weight, to be kept, stored or
88 secreted in or on the premises described in such permit or
89 license, and that the applicant will not otherwise violate any law
90 of this state, or knowingly allow any other person to violate any
91 such law, while in or on such premises.

92 (3) Each application or filing made under this section shall
93 include the social security number(s) of the applicant in
94 accordance with Section 93-11-64, Mississippi Code of 1972.

95 **SECTION 3.** Section 67-3-19, Mississippi Code of 1972, is
96 amended as follows:

97 67-3-19. Where application is made for a permit to engage in
98 the business of a retailer of light wine or beer, the applicant
99 shall show in his application that he possesses the following
100 qualifications:

101 (a) Applicant must be a person at least twenty-one (21)
102 years of age, of good moral character and a resident of the State
103 of Mississippi.



104 (b) Applicant shall not have been convicted of a
105 felony, or of pandering or of keeping or maintaining a house of
106 prostitution, or have been convicted within two (2) years of the
107 date of his application of any violation of the laws of this state
108 or the laws of the United States relating to alcoholic liquor.

109 (c) Applicant shall not have had revoked, except for a
110 violation of Section 67-3-52, within two (2) years next preceding
111 his application, any license or permit issued to him pursuant to
112 the laws of this state, or any other state, to sell alcoholic
113 liquor of any kind.

114 (d) Applicant shall be the owner of the premises for
115 which the permit is sought or the holder of an existing lease
116 thereon.

117 (e) Applicant shall not be residentially domiciled with
118 any person whose permit has been revoked for cause, except for a
119 violation of Section 67-3-52, within two (2) years next preceding
120 the date of the present application for a permit.

121 (f) The applicant has not had any license or permit to
122 sell beer or light wine at retail revoked, within five (5) years
123 next preceding his application, due to a violation of Section
124 67-3-52.

125 (g) Applicant shall not employ any person whose permit
126 has been revoked when such person owned or operated the business
127 on the premises for which a permit is sought or allow such person



128 to have any financial interest in the business of the applicant,
129 until such person is qualified to obtain a permit in his own name.

130 (h) The applicant is not indebted to the State of
131 Mississippi for any taxes.

132 (i) If applicant is a partnership * * * or limited
133 liability company, all officers and any partners or members owning
134 more than five percent (5%) of the outstanding partnership or
135 membership interest shall possess all of the qualifications
136 required herein for any individual permittee.

137 (j) If applicant is a corporation, all officers and
138 directors thereof, and any stockholder owning more than five
139 percent (5%) of the stock of such corporation, and the person or
140 persons who shall conduct and manage the licensed premises for the
141 corporation shall possess all the qualifications required herein
142 for any individual permittee. However, the requirements as to
143 residence shall not apply to officers, directors and stockholders
144 of such corporation.

145 Any misstatement or concealment of fact in an application
146 shall be ground for denial of the application or for revocation of
147 the permit issued thereon.

148 The commissioner may refuse to issue a permit to an applicant
149 for a place that is frequented by known criminals, prostitutes, or
150 other law violators or troublemakers who disturb the peace and
151 quietude of the community and frequently require the assistance of
152 peace officers to apprehend such law violators or to restore



153 order. The burden of proof of establishing the foregoing shall
154 rest upon the commissioner.

155 **SECTION 4.** Section 67-3-22, Mississippi Code of 1972, is
156 amended as follows:

157 67-3-22. (1) The production limits for a brewpub shall be
158 based upon production as determined by the State Tax Commission
159 pursuant to Section 27-71-307, Mississippi Code of 1972, and shall
160 be limited as follows:

161 (a) A stand alone restaurant shall not manufacture more
162 than sixty-two thousand (62,000) gallons of light wine or beer per
163 calendar year.

164 (* * * b) A stand-alone restaurant * * * operated by a
165 hospitality operator with less than fifty (50) guest rooms in the
166 aggregate shall not manufacture more than forty thousand three
167 hundred (40,300) gallons of light wine or beer per calendar year.

168 (* * * c) A restaurant operated by a hospitality
169 operator with fifty (50) or more guest rooms in the aggregate but
170 less than five hundred (500) guest rooms in the aggregate shall
171 not manufacture more than sixty thousand (60,000) gallons of light
172 wine or beer per calendar year.

173 (* * * d) A restaurant operated by a hospitality
174 operator with five hundred (500) or more guest rooms in the
175 aggregate but less than one thousand (1,000) guest rooms in the
176 aggregate shall not manufacture more than seventy-five thousand
177 (75,000) gallons of light wine or beer per calendar year.



178 (* * *e) A restaurant operated by a hospitality
179 operator with one thousand (1,000) or more guest rooms in the
180 aggregate shall not manufacture more than ninety-nine thousand
181 (99,000) gallons of light wine or beer per calendar year.

182 (2) Light wine or beer produced at a brewpub shall not be
183 sold at a price less than it cost to manufacture such light wine
184 or beer.

185 (3) Except for brewpubs described in subsection (1)(a)
186 of this section, light wine or beer manufactured by a brewpub
187 shall not be sold away from the premises of such brewpub (as
188 defined in Section 27-71-301, Mississippi Code of 1972) and shall
189 not be packaged in any form that it may be carried away from the
190 premises; provided, however, that the final one hundred (100)
191 gallons of beer within a fermenting tank may be placed in kegs for
192 sale on the premises to facilitate transition from one fermenting
193 tank to another.

194 (4) A brewpub shall be required to offer for sale light wine
195 or beer that is normally carried on the inventory of wholesalers
196 or distributors of light wine or beer.

197 (5) As used in this section, the term "hospitality operator"
198 means a business that operates guest rooms that at any one time
199 will accommodate transient guests on a daily or weekly basis in
200 conjunction with a brewpub at one (1) location or facility.

201 **SECTION 5.** Section 67-3-28, Mississippi Code of 1972, is
202 amended as follows:



203 67-3-28. (1) Any person desiring to engage in business as a
204 brewpub, any large craft brewery, and any small craft brewery
205 shall file with the commissioner, along with the application
206 required by Section 67-3-17, Mississippi Code of 1972, a
207 certificate issued by a licensed testing laboratory indicating
208 that such laboratory has tested a sample of the applicant's beer
209 or light wine, or both, and that the alcohol content of such
210 sample of beer does not exceed eight percent (8%) by weight and
211 the alcoholic content of such light wine does not exceed five
212 percent (5%) by weight.

213 (2) Every brewpub, every large craft brewery, and every
214 small craft brewery shall be required to submit to random testing
215 by the commissioner to determine whether any beer being
216 manufactured, sold, kept, stored or secreted by the license holder
217 contains an alcohol content greater than eight percent (8%) by
218 weight and any light wine being manufactured, sold, kept, stored
219 or secreted by the license holder contains an alcoholic content
220 greater than five percent (5%) by weight. The commissioner shall
221 establish and administer testing standards and procedures to be
222 used in such random testing. The brewpub licensee shall be
223 responsible for all costs incurred by the commissioner in
224 conducting random testing under this section.

225 **SECTION 6.** Section 67-3-45, Mississippi Code of 1972, is
226 amended as follows:



227 67-3-45. No manufacturer, distributor or wholesale dealer to
228 whom or to which this chapter applies shall:

229 (a) Make any loan, directly or indirectly, or furnish
230 any fixtures of any kind, directly or indirectly, to any retail
231 dealer in light wines and/or beer;

232 (b) Have any interest, direct or indirect, in the
233 business of or in the furnishings or fixtures or in the premises
234 used by any such retail dealer in connection with his or its
235 business;

236 (c) Have any lien on any such property of any such
237 retail dealer; or

238 (d) Sell light wines and/or beer to any such retail
239 dealer on credit.

240 This section shall not apply to a brewpub licensed pursuant
241 to Article 3, Chapter 71, Title 27, Mississippi Code of 1972, and
242 expressly permits any small craft brewery to own and operate a
243 brewpub so long as both facilities fully comply with all
244 applicable federal and state laws.

245 **SECTION 7.** The following shall be codified as Section
246 67-3-48, Mississippi Code of 1972:

247 67-3-48. (1) A large craft brewery having a permit to
248 manufacture or brew beer under this chapter and who operates a
249 brewery under this chapter may sell beer, malt beverage products
250 and light wine produced by it at the brewery for both on-premises
251 consumption and off-premises consumption, provided that such beer,



252 malt beverage products and light wine are also made available for
253 sale to wholesalers.

254 (2) A small craft brewery having a permit to
255 manufacture or brew beer under this chapter and who operates a
256 brewery under this chapter may:

257 (a) Sell beer, malt beverage products and light wine
258 produced by it at the brewery and at a secondary retail location
259 that is not part of the brewery premises for both on-premises
260 consumption and off-premises consumption, provided that such beer,
261 malt beverage products and light wine are also made available for
262 sale to wholesalers;

263 (b) Transfer beer, malt beverage products and light
264 wine between the brewery and the secondary location;

265 (c) Sell beer, malt beverage products and light wine
266 manufactured by other manufacturers at its brewery and at its
267 secondary location, provided that such beer, malt beverage
268 products and light wine are purchased by the small craft brewery
269 from a licensed wholesaler;

270 (d) Sell packaged beer, malt beverage products and
271 light wine directly to consumers at local farmers' markets and
272 festivals.

273 (3) Any large craft brewery and any small craft brewery:

274 (a) Shall only sell beer, malt beverage products and
275 light wine to individuals twenty-one (21) years of age or older;



276 (b) May sell the greater of ten percent (10%) of its
277 total gross production or two thousand (2,000) barrels of beer,
278 malt beverage products and light wine in the aggregate at any
279 licensed premises, provided that such is sold at a price
280 approximating retail prices generally charged for identical
281 beverages in the county where the licensed premises are located;

282 (c) Shall remit appropriate taxes to the Department of
283 Revenue for beer, malt beverage products and light wine sales in
284 an amount equal to and in the manner required for excise taxes
285 assessed by the Department of Revenue;

286 (d) Shall remit appropriate sales and use taxes to the
287 Department of Revenue for beer, malt beverage products and light
288 wine sales;

289 (e) Ensure that beer, malt beverage products and light
290 wine sold for off-premises consumption are being sold for
291 personal use and not resale and not being sold to anyone holding a
292 retail permit for the purpose of resale in their establishment.

293 **SECTION 8.** Section 67-3-55, Mississippi Code of 1972, is
294 amended as follows:

295 67-3-55. (1) It shall be unlawful for any retailer to
296 possess for purpose of sale, to sell, or to offer to sell any
297 light wine or beer which was not purchased from a wholesaler in
298 this state who has a permit to sell such light wine or beer,
299 except for beer or light wine that was brewed on the premises of
300 the retailer who holds a permit as a brewpub pursuant to Article



301 3, Chapter 71, Title 27, Mississippi Code of 1972. In addition,
302 the prohibitions contained in this subsection shall not apply to a
303 large craft brewery or a small craft brewery.

304 (2) It shall be unlawful for any wholesaler to possess for
305 purpose of sale, to sell, or to offer to sell any light wine or
306 beer which was not purchased from a manufacturer or importer of a
307 foreign manufacturer authorized to sell such light wine or beer in
308 this state.

309 (3) This section shall not apply to beer offered and
310 provided on the premises of a brewery for the purpose of tasting
311 or sampling as authorized in Section 67-3-47 nor shall it apply to
312 beer offered for sale by a large craft brewery or a small craft
313 brewery.

314 **SECTION 9.** Section 27-71-301, Mississippi Code of 1972, is
315 amended as follows:

316 27-71-301. When used in this article the words and terms
317 hereafter mentioned shall have the following definitions:

318 (a) "State Auditor" means the State Auditor of Public
319 Accounts of the State of Mississippi or any legally appointed
320 deputy, clerk or agent.

321 (b) "Person" includes all natural persons or
322 corporations, a partnership, an association, a joint venture, an
323 estate, a trust, or any other group or combination acting as a
324 unit and shall include the plural as well as the singular unless



325 an intention to give another meaning thereto is disclosed in the
326 context.

327 (c) "Consumer" means a person who comes into the
328 possession of beer or light wine, the sale of which is authorized
329 by Chapter 3 of Title 67, Mississippi Code of 1972, for the
330 purpose of consuming it, giving it away or otherwise disposing of
331 it in any manner except by sale, barter or exchange.

332 (d) "Retailer" means any person who comes into the
333 possession of such light wines or beer for the purpose of selling
334 it to the consumer, or giving it away, or exposing it where it may
335 be taken or purchased or acquired in any other manner by the
336 consumer; however, the term "retailer" shall not include a person
337 who offers and provides beer on the premises of a brewery for the
338 purpose of tasting or sampling as authorized in Section 67-3-47.

339 (e) "Wholesaler" means any person who comes into
340 possession of such light wine or beer for the purpose of selling,
341 distributing, or giving it away to retailers or other wholesalers
342 or dealers inside or outside of this state.

343 (f) "Commissioner" means the Commissioner of Revenue of
344 the Department of Revenue or his duly appointed agents or
345 employees.

346 (g) "Sale" includes the exchange of such light wines or
347 beer for money, or giving away or distributing any such light
348 wines or beer for anything of value; however, the term "sale"
349 shall not include beer offered and provided on the premises of a



350 brewery for the purpose of tasting or sampling as authorized in
351 Section 67-3-47.

352 (h) "Light wines or beer" means beer and light wines
353 legalized for sale by the provisions of Chapter 3 of Title 67,
354 Mississippi Code of 1972.

355 (i) "Distributor" includes every person who receives
356 either from within or from without this state, from a brewery, a
357 winery or any other source, light wines or beer as defined in
358 Chapter 3 of Title 67, Mississippi Code of 1972, for the purpose
359 of distributing or otherwise disposing of such light wines or beer
360 to a wholesaler or retailer of such light wines or beer.

361 (j) "Brewpub" means the premises of any restaurant, as
362 defined in Section 67-1-5, Mississippi Code of 1972, in which
363 light wine or beer is manufactured or brewed, subject to the
364 production limitation imposed in Section 67-3-22 * * *.

365 "Premises," for the purpose of this paragraph (j) for a brewpub
366 operated by a hospitality operator, means only those areas
367 immediately adjacent and connected to the brewing facility where
368 food is normally sold and consumed. "Premises," for the purposes
369 of this paragraph (j) for a brewpub not operated by a hospitality
370 operator, means those areas normally used by the brewpub to
371 conduct business and shall include the selling areas, brewing
372 areas and storage areas. For purposes of this paragraph (j),
373 hospitality operator shall have the meaning ascribed to such term
374 in Section 67-33-22.



375 (k) "Hospitality cart" means a mobile cart from which
376 alcoholic beverages and light wine and beer are sold on a golf
377 course and for which a hospitality cart permit has been issued
378 under Section 67-1-51.

379 **SECTION 10.** Section 27-71-307, Mississippi Code of 1972, is
380 amended as follows:

381 27-71-307. (1) (a) In addition to the specific tax imposed
382 in Section 27-71-303, there is hereby imposed, levied, assessed
383 and shall be collected, as hereinafter provided, an excise or
384 privilege tax upon each person engaged or continuing in the
385 business of wholesaler or distributor of light wines or beer
386 equivalent to Forty-two and Sixty-eight One-hundredths Cents
387 (42.68¢) per gallon upon all light wines and beer acquired for
388 sale or distribution in this state. Such excise or privilege tax
389 is also imposed at the same rate upon each gallon of light wine or
390 beer manufactured by brewpubs, each of which shall accurately and
391 reliably measure the quantity of light wine and beer produced by
392 using a measuring device such as a meter or gauge glass or any
393 other suitable method approved by the commissioner. Such tax is
394 hereby imposed as an additional tax for the privilege of engaging
395 or continuing in business.

396 (b) The excise tax imposed in this section shall be
397 paid to the * * * Department of Revenue monthly on or before the
398 fifteenth day of the month following the month in which the beer
399 or light wine was manufactured or received in this state. Monthly



400 report forms shall be furnished by the commissioner to the
401 wholesalers, distributors and brewpubs.

402 (c) Provided that persons operating a railroad dining
403 car, club car or other car in interstate commerce upon which light
404 wines or beer may be sold and who are licensed under the
405 provisions of Section 67-3-27 and any other law relating to the
406 sale of such beverages shall keep such records of the sales of
407 such light wines and beer in this state as the commissioner shall
408 prescribe and shall submit monthly reports of such sales to the
409 commissioner within fifteen (15) days after the end of each month
410 on a form prescribed therefor by the commissioner, and shall pay
411 the tax due under the provisions of this section at the time such
412 reports are filed.

413 No official crowns, lids, labels or stamps with the word
414 "MISSISSIPPI" or "MS" imprinted thereon or any other evidence of
415 tax payment is required by this section, or may be required under
416 rule or regulation promulgated by the commissioner, to be affixed
417 on or to any part of a beer, light wine or malt cooler bottle, can
418 or other light wine or malt cooler container. For purposes of
419 this section, malt cooler products shall be defined as a flavored
420 malt beverage made from a base of malt beverage and flavored with
421 fruit juices, aromatics and essences of other flavoring in
422 quantities and proportions such that the resulting product
423 possesses a character and flavor distinctive from the base malt
424 beverage and distinguishable from other malt beverages.



425 (2) A licensed wholesaler or distributor of beer or light
426 wine may not import beer or light wine from any source other than
427 a brewer or importer authorized by the commissioner to sell such
428 beer or light wine in Mississippi. Any person who violates the
429 provisions of this subsection, upon conviction thereof, shall be
430 punished by a fine of not more than One Thousand Dollars
431 (\$1,000.00) or by imprisonment in the county jail for not more
432 than six (6) months, or by both such fine and imprisonment, in the
433 discretion of the court and shall be subject to license forfeiture
434 following an appropriate hearing before the * * * Department of
435 Revenue.

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

442 A brewpub shall be allowed credit for light wine or beer
443 which has passed through the meter, gauge glass or other approved
444 measuring device and which has been soured or damaged. The
445 brewpub shall record the removal of sour or damaged light wine or
446 beer and may take credit after the destruction is witnessed by an
447 agent of the commissioner and when the amount of excise tax
448 exceeds Twenty-five Dollars (\$25.00). No other loss shall be
449 allowed.



450 (4) All manufacturers, brewers and importers of beer or
451 light wine shall file monthly reports as prescribed by the
452 commissioner listing direct sales by manufacturers and sales to
453 each wholesaler or distributor by date, invoice number, quantity
454 and container size, and any other information deemed necessary.

455 (5) All administrative provisions of the Mississippi Sales
456 Tax Law, including those which fix damages, penalties and interest
457 for nonpayment of taxes and for noncompliance with the provisions
458 of such chapter, and all other requirements and duties imposed
459 upon taxpayers, shall apply to all persons liable for taxes under
460 the provisions of this chapter, and the commissioner shall
461 exercise all the power and authority and perform all the duties
462 with respect to taxpayers under this chapter as are provided in
463 the sales tax law except where there is conflict, then the
464 provisions of this chapter shall control.

465 **SECTION 11.** This act shall take effect and be in force from
466 and after July 1, 2016.

