

By: Senator(s) Chassaniol, Gollott, Clarke,  
Harkins, Hopson, Blount, Moran

To: Finance

## SENATE BILL NO. 2613

1 AN ACT TO CREATE NEW SECTION 67-3-48, MISSISSIPPI CODE OF  
2 1972, TO AUTHORIZE SMALL CRAFT BREWERIES LOCATED IN MISSISSIPPI  
3 THAT PRODUCE NOT MORE THAN 60,000 BARRELS OF LIGHT WINE OR BEER  
4 ANNUALLY TO SELL ON THE PREMISES OF THE BREWERY LIGHT WINE OR BEER  
5 PRODUCED AT SUCH BREWERY FOR CONSUMPTION ON OR OFF THE PREMISES OF  
6 THE BREWERY; TO AMEND SECTION 67-3-22, MISSISSIPPI CODE OF 1972,  
7 TO REVISE THE BEER PRODUCTION LIMITS THAT APPLY TO BREWPUBS AND TO  
8 AUTHORIZE BREWPUBS TO SELL LIGHT WINE OR BEER PRODUCED AT THE  
9 BREWPUB FOR CONSUMPTION OFF THE PREMISES OF THE BREWPUB IN CERTAIN  
10 CONTAINERS; TO AMEND SECTIONS 67-3-3, 67-3-53, 67-3-55 AND  
11 67-3-69, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AMEND  
12 SECTIONS 27-71-301, 27-71-307, 27-71-311 AND 27-71-331,  
13 MISSISSIPPI CODE OF 1972, TO IMPOSE AN EXCISE OR PRIVILEGE TAX ON  
14 LIGHT WINE OR BEER PROVIDED BY SMALL CRAFT BREWERIES FOR RETAIL  
15 SALE BY SUCH BREWERIES AND UPON BEER PROVIDED FOR TASTING OR  
16 SAMPLING; AND FOR RELATED PURPOSES.

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

18 **SECTION 1.** The following shall be codified as Section  
19 67-3-48, Mississippi Code of 1972:

20 67-3-48. (1) A small craft brewery may sell at retail light  
21 wine or beer produced at its brewery for consumption on the  
22 premises of the brewery and consumption off the premises of the  
23 brewery if the sales are made on the premises of the brewery and  
24 the light wine or beer products offered for sale are also made  
25 available for sale to wholesalers.



26 (2) (a) A small craft brewery shall not sell at retail more  
27 than ten percent (10%) of the light wine or beer produced annually  
28 at its brewery or more than one thousand five hundred (1,500)  
29 barrels of light wine or beer produced at the brewery annually,  
30 whichever is the lesser amount. For purposes of this subsection,  
31 contract brewed beer shall not be included in the amount of beer  
32 produced annually at the brewery. The light wine or beer must be  
33 sold at a price approximating retail prices generally charged for  
34 identical beverages in the county where the brewery is located.

35 (b) A small craft brewery shall not make retail sales  
36 of more than five hundred seventy-six (576) ounces, in the  
37 aggregate, of light wine or beer to any one (1) individual for  
38 consumption off the premises of the brewery within a  
39 twenty-four-hour period.

40 (c) The limits on sales provided for in this subsection  
41 shall not apply to beer provided pursuant to Section 67-3-47.

42 (3) A small craft brewery shall ensure that light wine or  
43 beer products sold for consumption off the premises of the brewery  
44 are being sold for personal use and not for resale and are not  
45 being sold to anyone holding a retail permit for the purpose of  
46 resale in their establishment.

47 (4) A small craft brewery shall take commercially reasonable  
48 steps to not make retail sales of contract brewed beer.

49 (5) A small craft brewery shall not mail or ship light wine  
50 or beer to a consumer.



51           **SECTION 2.** Section 67-3-22, Mississippi Code of 1972, is  
52 amended as follows:

53           67-3-22. (1) The production limits for a brewpub shall be  
54 based upon production as determined by the \* \* \* Department of  
55 Revenue pursuant to Section 27-71-307, Mississippi Code of 1972,  
56 and \* \* \* a brewpub shall not manufacture more than \* \* \*  
57 seventy-five thousand (75,000) gallons of light wine or beer per  
58 calendar year.

59           \* \* \*

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

63           (3) Except as otherwise provided in this subsection, light  
64 wine or beer manufactured by a brewpub shall not be sold away from  
65 the premises of such brewpub (as defined in Section 27-71-301,  
66 Mississippi Code of 1972) and shall not be packaged in any form  
67 that it may be carried away from the premises; \* \* \*  
68 however, \* \* \* the final one hundred (100) gallons of beer within  
69 a fermenting tank may be placed in kegs for sale on the premises  
70 to facilitate transition from one fermenting tank to another. A  
71 brewpub may sell light wine or beer manufactured by it for  
72 consumption off the premises of the brewpub if the light wine or  
73 beer so sold is contained in a growler.



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

77 \* \* \*

78 **SECTION 3.** Section 67-3-3, Mississippi Code of 1972, is  
79 amended as follows:

80 67-3-3. When used in this chapter, unless the context  
81 indicates otherwise:

82 (a) "Commissioner" means the Commissioner of Revenue of  
83 the Department of Revenue of the State of Mississippi, and his  
84 authorized agents and employees \* \* \*.

85 (b) "Person" means one or more persons, a company, a  
86 corporation, a partnership, a syndicate or an association \* \* \*.

87 (c) \* \* \* "Brewpub" shall have the meaning ascribed to  
88 such term in Section 27-71-301.

89 (d) "Beer" means a malt beverage as defined in the  
90 Federal Alcohol Administration Act and any rules and regulations  
91 adopted pursuant to such act of an alcoholic content of not more  
92 than eight percent (8%) by weight \* \* \*.

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

95 (f) "Small craft brewery" means a person having a  
96 permit under this chapter to manufacture or brew light wine or  
97 beer in this state and who manufactures or brews not more than  
98 sixty thousand (60,000) barrels of light wine or beer at all



99 breweries that such person or its affiliates, subsidiary or parent  
100 company owns or controls or with whom such person contracts with  
101 for the manufacture of light wine or beer. For purposes of this  
102 paragraph, contract brewed beer manufactured by a person having a  
103 permit under this chapter to manufacture or brew light wine or  
104 beer shall be included in the sixty thousand (60,000) barrel  
105 limitation.

106 (g) "Growler" means a sealed container that holds not  
107 more than one hundred twenty-eight (128) ounces of light wine or  
108 beer. A growler must have a label on it stating what it contains.

109 (h) "Manufacturer" shall have the meaning ascribed to  
110 such term in Section 27-71-301.

111 (i) "Contract brewed beer" means beer brewed by a  
112 manufacturer who:

113 (i) Makes the beer pursuant to a written contract  
114 with another beer manufacturer, and neither entity has a  
115 controlling interest in the other entity;

116 (ii) Makes the beer in accordance with a recipe  
117 that is a trade secret of the beer manufacturer having its beer  
118 made under contract; and

119 (iii) Has no right to sell the beer to any other  
120 beer manufacturer, importer or wholesaler other than the beer  
121 manufacturer who contracted for the beer.

122 **SECTION 4.** Section 67-3-53, Mississippi Code of 1972, is  
123 amended as follows:



124           67-3-53. In addition to any act declared to be unlawful by  
125 this chapter, or by Sections 27-71-301 through 27-71-347, and  
126 Sections 67-3-17, 67-3-27, 67-3-29 and 67-3-57, it shall be  
127 unlawful for the holder of a permit authorizing the sale of beer  
128 or light wine at retail or a small craft brewery selling light  
129 wine or beer at retail pursuant to Section 67-3-48 or for the  
130 employee of the holder of such a permit or the employee of such a  
131 brewery:

132           (a) To sell or give to be consumed in or upon any  
133 licensed premises or in or upon the premises of a small craft  
134 brewery any beer or light wine between the hours of midnight and  
135 seven o'clock the following morning or during any time the  
136 licensed premises may be required to be closed by municipal  
137 ordinance or order of the board of supervisors; however, in areas  
138 where the sale of alcoholic beverages is legal under the  
139 provisions of the Local Option Alcoholic Beverage Control Law and  
140 the hours for selling those alcoholic beverages have been extended  
141 beyond midnight for on-premises permittees under Section 67-1-37,  
142 the hours for selling beer or light wines are likewise extended in  
143 areas where the sale of beer and light wines is legal in  
144 accordance with the provisions of this chapter.

145           (b) To sell, give or furnish any beer or light wine to  
146 any person visibly or noticeably intoxicated, or to any habitual  
147 drunkard, or to any person under the age of twenty-one (21) years.



148 (c) To permit in the premises any lewd, immoral or  
149 improper entertainment, conduct or practices.

150 (d) To permit loud, boisterous or disorderly conduct of  
151 any kind upon the premises or to permit the use of loud musical  
152 instruments if either or any of the same may disturb the peace and  
153 quietude of the community in which the business is located.

154 (e) To permit persons of ill repute, known criminals,  
155 prostitutes or minors to frequent the licensed premises or the  
156 premises of the small craft brewery, except minors accompanied by  
157 parents or guardians, or under proper supervision.

158 (f) To permit or suffer illegal gambling or the  
159 operation of illegal games of chance upon the licensed premises or  
160 the premises of the small craft brewery.

161 (g) To receive, possess or sell on the licensed  
162 premises or, except as otherwise authorized by this chapter, on  
163 the premises of the small craft brewery any beverage of any kind  
164 or character containing more than five percent (5%) of alcohol by  
165 weight except any beer containing not more than eight percent (8%)  
166 of alcohol by weight, unless the licensee also possesses an  
167 on-premises permit under the Local Option Alcoholic Beverage  
168 Control Law.

169 (h) To accept as full or partial payment for any  
170 product any coupons that are redeemed directly or indirectly from  
171 a manufacturer, wholesaler or distributor of light wine or beer.



172           **SECTION 5.** Section 67-3-55, Mississippi Code of 1972, is  
173 amended as follows:

174           67-3-55. (1) It shall be unlawful for any retailer to  
175 possess for purpose of sale, to sell, or to offer to sell any  
176 light wine or beer which was not purchased from a wholesaler in  
177 this state who has a permit to sell such light wine or beer,  
178 except for beer or light wine that was brewed on the premises of  
179 the retailer who holds a permit as a brewpub pursuant to Article  
180 3, Chapter 71, Title 27, Mississippi Code of 1972.

181           (2) It shall be unlawful for any wholesaler to possess for  
182 purpose of sale, to sell, or to offer to sell any light wine or  
183 beer which was not purchased from a manufacturer or importer of a  
184 foreign manufacturer authorized to sell such light wine or beer in  
185 this state.

186           (3) This section shall not apply to:

187           (a) Beer offered and provided on the premises of a  
188 brewery for the purpose of tasting or sampling as authorized in  
189 Section 67-3-47 \* \* \*; or

190           (b) Light wine or beer sold on the premises of a small  
191 craft brewery as authorized in Section 67-3-48.

192           **SECTION 6.** Section 67-3-69, Mississippi Code of 1972, is  
193 amended as follows:

194           67-3-69. (1) Except as to Sections 67-3-17, 67-3-23,  
195 67-3-27, 67-3-55 and 67-3-57, any violation of any provision of  
196 this chapter or of any rule or regulation of the commissioner,





197 shall be a misdemeanor and, where the punishment therefor is not  
198 elsewhere prescribed in this section, shall be punished by a fine  
199 of not more than Five Hundred Dollars (\$500.00) or imprisonment  
200 for not more than six (6) months, or both, in the discretion of  
201 the court. If any person so convicted shall be the holder of any  
202 permit or license issued by the commissioner under authority of  
203 this chapter, the permit or license shall from and after the date  
204 of such conviction be void and the holder thereof shall not  
205 thereafter, for a period of one (1) year from the date of such  
206 conviction, be entitled to any permit or license for any purpose  
207 authorized by this chapter. Upon conviction of the holder of any  
208 permit or license, the appropriate law enforcement officer shall  
209 seize the permit or license and transmit it to the commissioner.

210 (2) (a) Any person who shall violate any provision of  
211 Section 67-3-17, 67-3-23, 67-3-27 or 67-3-55 shall be guilty of a  
212 misdemeanor, and upon conviction thereof shall be punished by a  
213 fine of not more than Five Hundred Dollars (\$500.00) or by  
214 imprisonment in the county jail for not more than six (6) months,  
215 or by both such fine and imprisonment, in the discretion of the  
216 court.

217 (b) Any person who shall violate any provision of  
218 Section 67-3-57 shall be guilty of a misdemeanor, and upon  
219 conviction thereof, shall be punished by a fine of not more than  
220 One Thousand Dollars (\$1,000.00) or by imprisonment in the county  
221 jail for not more than one (1) year, or by both, in the discretion



222 of the court. Any person convicted of violating any provision of  
223 the sections referred to in this subsection shall forfeit his  
224 permit, and shall not thereafter be permitted to engage in any  
225 business taxable under the provisions of Sections 27-71-301  
226 through 27-71-347.

227 (3) If the holder of a permit, or the employee of the holder  
228 of a permit, shall be convicted of selling any beer or wine to  
229 anyone who is visibly intoxicated from the licensed premises or to  
230 any person under the age of twenty-one (21) years from the  
231 licensed premises in violation of Section 67-3-53(b), then, in  
232 addition to any other penalty provided for by law, the  
233 commissioner may impose the following penalties against the holder  
234 of a permit:

235 (a) For the first offense on the licensed premises, by  
236 a fine of not less than Five Hundred Dollars (\$500.00) nor more  
237 than One Thousand Dollars (\$1,000.00) and/or suspension of the  
238 permit for not more than three (3) months.

239 (b) For a second offense occurring on the licensed  
240 premises within twelve (12) months of the first offense, by a fine  
241 of not less than Five Hundred Dollars (\$500.00) nor more than Two  
242 Thousand Dollars (\$2,000.00) and/or suspension of the permit for  
243 not more than six (6) months.

244 (c) For a third offense occurring on the licensed  
245 premises within twelve (12) months of the first, by a fine of not  
246 less than Two Thousand Dollars (\$2,000.00) nor more than Five



247 Thousand Dollars (\$5,000.00) and/or suspension or revocation of  
248 the permit to sell beer or light wine.

249 (d) For a fourth or subsequent offense occurring on the  
250 licensed premises within twelve (12) months of the first, by a  
251 fine of not less than Two Thousand Dollars (\$2,000.00) nor more  
252 than Five Thousand Dollars (\$5,000.00) and/or suspension or  
253 revocation of the permit to sell beer or light wine.

254 (4) A person who sells any beer or wine to a person under  
255 the age of twenty-one (21) years shall not be guilty of a  
256 violation of Section 67-3-53(b) if the person under the age of  
257 twenty-one (21) years represents himself to be twenty-one (21)  
258 years of age or older by displaying an apparently valid  
259 Mississippi driver's license containing a physical description  
260 consistent with his appearance or by displaying some other  
261 apparently valid identification document containing a picture and  
262 physical description consistent with his appearance for the  
263 purpose of inducing the person to sell beer or wine to him.

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

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



271 (b) For a second offense occurring within twelve (12)  
272 months of the first offense, the holder of a permit to operate a  
273 brewpub may be fined an amount not to exceed One Thousand Dollars  
274 (\$1,000.00).

275 (c) For a third or subsequent offense occurring within  
276 twelve (12) months of the first offense, the holder of a permit to  
277 operate a brewpub may be fined an amount not to exceed Five  
278 Thousand Dollars (\$5,000.00) and the permit to operate a brewpub  
279 shall be suspended for thirty (30) days.

280 (6) If a small craft brewery is convicted of violating the  
281 provisions of Section 67-3-48, then, in addition to any other  
282 provision provided for by law, the small craft brewery shall be  
283 punished as follows:

284 (a) For the first offense, the small craft brewery may  
285 be fined in an amount not to exceed Five Hundred Dollars  
286 (\$500.00).

287 (b) For a second offense occurring within twelve (12)  
288 months of the first offense, the small craft brewery may be fined  
289 an amount not to exceed One Thousand Dollars (\$1,000.00).

290 (c) For a third or subsequent offense occurring within  
291 twelve (12) months of the first offense, the small craft brewery  
292 may be fined an amount not to exceed Five Thousand Dollars  
293 (\$5,000.00) and the permit to operate as a manufacturer shall be  
294 suspended for thirty (30) days.



295           **SECTION 7.** Section 27-71-301, Mississippi Code of 1972, is  
296 amended as follows:

297           27-71-301. When used in this article the words and terms  
298 hereafter mentioned shall have the following definitions:

299           (a) "State Auditor" means the State Auditor of Public  
300 Accounts of the State of Mississippi or any legally appointed  
301 deputy, clerk or agent.

302           (b) "Person" includes all natural persons or  
303 corporations, a partnership, an association, a joint venture, an  
304 estate, a trust, or any other group or combination acting as a  
305 unit and shall include the plural as well as the singular unless  
306 an intention to give another meaning thereto is disclosed in the  
307 context.

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

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



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

324 (f) "Commissioner" means the Commissioner of Revenue of  
325 the Department of Revenue or his duly appointed agents or  
326 employees.

327 (g) "Sale" includes the exchange of such light wines or  
328 beer for money, or giving away or distributing any such light  
329 wines or beer for anything of value; however, the term "sale"  
330 shall not include beer offered and provided on the premises of a  
331 brewery for the purpose of tasting or sampling as authorized in  
332 Section 67-3-47.

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

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

342 (j) "Brewpub" means the premises of any \* \* \* location  
343 in which light wine or beer is manufactured or brewed, \* \* \* for  
344 retail sale if the total amount of light wine or beer produced on



345 the premises does not exceed the production limitation imposed in  
346 Section 67-3-22, and the light wine or beer is produced for  
347 consumption \* \* \* on the premises \* \* \* or off the premises as  
348 authorized in Section 67-3-22(3).

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

353 (l) "Small craft brewery" shall have the meaning  
354 ascribed to such term in Section 67-3-3.

355 (m) "Manufacturer" means a person who brews beer at a  
356 brewery; however, the term does not include "brewpubs".

357 **SECTION 8.** Section 27-71-307, Mississippi Code of 1972, is  
358 amended as follows:

359 27-71-307. (1) (a) In addition to the specific tax imposed  
360 in Section 27-71-303, there is hereby imposed, levied, assessed  
361 and shall be collected, as hereinafter provided, an excise or  
362 privilege tax upon each person engaged or continuing in the  
363 business of wholesaler or distributor of light wines or beer  
364 equivalent to Forty-two and Sixty-eight One-hundredths Cents  
365 (42.68¢) per gallon upon all light wines and beer acquired for  
366 sale or distribution in this state. \* \* \* The excise or privilege  
367 tax is also imposed at the same rate upon each gallon of light  
368 wine or beer manufactured by brewpubs, each of which shall  
369 accurately and reliably measure the quantity of light wine and



370 beer produced by using a measuring device such as a meter or gauge  
371 glass or any other suitable method approved by the commissioner.  
372 The excise or privilege tax is also imposed at the same rate upon  
373 each gallon of light wine or beer provided by a small craft  
374 brewery for sale as authorized under Section 67-3-48 and upon each  
375 gallon of light wine or beer provided for tasting or sampling  
376 under Section 67-3-47. \* \* \* The tax is hereby imposed as an  
377 additional tax for the privilege of engaging or continuing in  
378 business.

379 (b) The excise tax imposed in this section shall be  
380 paid to the \* \* \* Department of Revenue monthly on or before the  
381 fifteenth day of the month following the month in which the beer  
382 or light wine was manufactured or received in this state. Monthly  
383 report forms shall be furnished by the commissioner to the  
384 wholesalers, distributors \* \* \*, brewpubs and small craft  
385 breweries.

386 (c) Provided that persons operating a railroad dining  
387 car, club car or other car in interstate commerce upon which light  
388 wines or beer may be sold and who are licensed under the  
389 provisions of Section 67-3-27 and any other law relating to the  
390 sale of such beverages shall keep such records of the sales of  
391 such light wines and beer in this state as the commissioner shall  
392 prescribe and shall submit monthly reports of such sales to the  
393 commissioner within fifteen (15) days after the end of each month  
394 on a form prescribed therefor by the commissioner, and shall pay





395 the tax due under the provisions of this section at the time such  
396 reports are filed.

397 No official crowns, lids, labels or stamps with the word  
398 "MISSISSIPPI" or "MS" imprinted thereon or any other evidence of  
399 tax payment is required by this section, or may be required under  
400 rule or regulation promulgated by the commissioner, to be affixed  
401 on or to any part of a beer, light wine or malt cooler bottle, can  
402 or other light wine or malt cooler container. For purposes of  
403 this section, malt cooler products shall be defined as a flavored  
404 malt beverage made from a base of malt beverage and flavored with  
405 fruit juices, aromatics and essences of other flavoring in  
406 quantities and proportions such that the resulting product  
407 possesses a character and flavor distinctive from the base malt  
408 beverage and distinguishable from other malt beverages.

409 (2) A licensed wholesaler or distributor of beer or light  
410 wine may not import beer or light wine from any source other than  
411 a brewer or importer authorized by the commissioner to sell such  
412 beer or light wine in Mississippi. Any person who violates the  
413 provisions of this subsection, upon conviction thereof, shall be  
414 punished by a fine of not more than One Thousand Dollars  
415 (\$1,000.00) or by imprisonment in the county jail for not more  
416 than six (6) months, or by both such fine and imprisonment, in the  
417 discretion of the court and shall be subject to license forfeiture  
418 following an appropriate hearing before the \* \* \* Department of  
419 Revenue.



420 (3) The wholesaler \* \* \*, distributor or small craft brewery  
421 shall be allowed credit for tax paid on beer or light wine which  
422 is no longer marketable and which is destroyed by same when such  
423 destruction is witnessed by an agent of the commissioner and when  
424 the amount of the excise tax exceeds One Hundred Dollars  
425 (\$100.00). No other loss will be allowed.

426 A brewpub shall be allowed credit for light wine or beer  
427 which has passed through the meter, gauge glass or other approved  
428 measuring device and which has been soured or damaged. The  
429 brewpub shall record the removal of sour or damaged light wine or  
430 beer and may take credit after the destruction is witnessed by an  
431 agent of the commissioner and when the amount of excise tax  
432 exceeds Twenty-five Dollars (\$25.00). No other loss shall be  
433 allowed.

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

439 (5) All small craft breweries shall file monthly reports as  
440 prescribed by the commissioner regarding the sale of light wine or  
441 beer authorized under Section 67-3-48.

442 (6) Manufacturers who offer and provide limited amounts of  
443 beer for tasting or sampling under Section 67-3-47 shall file



444 monthly reports as prescribed by the commissioner regarding the  
445 beer provided for such tasting or sampling.

446 ( \* \* \*7) All administrative provisions of the Mississippi  
447 Sales Tax Law, including those which fix damages, penalties and  
448 interest for nonpayment of taxes and for noncompliance with the  
449 provisions of such chapter, and all other requirements and duties  
450 imposed upon taxpayers, shall apply to all persons liable for  
451 taxes under the provisions of this chapter, and the commissioner  
452 shall exercise all the power and authority and perform all the  
453 duties with respect to taxpayers under this chapter as are  
454 provided in the sales tax law except where there is conflict, then  
455 the provisions of this chapter shall control.

456 **SECTION 9.** Section 27-71-311, Mississippi Code of 1972, is  
457 amended as follows:

458 27-71-311. Before any person shall engage in the business of  
459 manufacturing light wines or beer, in the business of wholesaler  
460 or distributor of light wines or beer, or in the business of a  
461 brewpub, he shall be required to enter into a good and sufficient  
462 bond. The bond shall be made payable to the State of Mississippi,  
463 in a sum of not less than Five Thousand Dollars (\$5,000.00) nor  
464 more than Two Hundred Thousand Dollars (\$200,000.00), the amount  
465 to be determined by the commission. The bond of a wholesaler,  
466 distributor or brewpub shall not exceed the amount of excise tax  
467 estimated to be owed by such wholesaler, distributor or brewpub  
468 for any sixty-day period. If manufacturer is operating a small



469 craft brewery and is distributing light wine or beer for sale as  
470 authorized under Section 67-3-48, the manufacturer, in addition to  
471 any other required bond, shall enter into a bond not to exceed the  
472 amount of excise tax estimated to be owed by such manufacturer for  
473 any sixty-day period. The bond shall be conditioned that he will  
474 conduct his business strictly in accordance with the laws of the  
475 State of Mississippi, and that he will comply with the rules and  
476 regulations prescribed by the commissioner, and pay the taxes  
477 imposed under the provisions of this article for the privilege of  
478 engaging or continuing in such business. Such bond shall be made  
479 in a surety company authorized to do business in the State of  
480 Mississippi, and shall be approved by the commissioner. The  
481 commissioner shall be authorized to institute suit in the proper  
482 court on said bond for any violation of the conditions of said  
483 bond.

484       **SECTION 10.** Section 27-71-331, Mississippi Code of 1972, is  
485 amended as follows:

486       27-71-331. If any manufacturer, wholesaler,  
487 distributor \* \* \*, brewpub or small craft brewery, subject to the  
488 provisions of this article, shall fail to pay any tax due under  
489 the provisions of this article, within the time, and in the  
490 manner, herein provided, the commissioner is authorized to assess,  
491 and collect, such tax, together with interest thereon from the  
492 date such tax became due at the rate of one percent (1%) per  
493 month, and in addition to the amount of the tax due and the



494 interest accrued thereon, the commissioner may, in his discretion,  
495 assess and collect, from such delinquent taxpayer, a penalty equal  
496 to the amount of the tax found to be due.

497         **SECTION 11.** This act shall take effect and be in force from  
498 and after July 1, 2017.

