

By: Senator(s) McCaughn

To: Finance

SENATE BILL NO. 2063  
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 67-1-5, MISSISSIPPI CODE OF 1972, AS  
2 AMENDED BY SENATE BILL NO. 2844, 2022 REGULAR SESSION, TO REVISE  
3 THE DEFINITION OF THE TERM "QUALIFIED RESORT AREA" UNDER THE LOCAL  
4 OPTION ALCOHOLIC BEVERAGE CONTROL LAW; TO AMEND SECTION 67-1-16,  
5 MISSISSIPPI CODE OF 1972, TO REQUIRE AN ELECTION TO BE HELD BEFORE  
6 CERTAIN MUNICIPALITIES MAY BE DESIGNATED A QUALIFIED RESORT AREA  
7 UNDER THE LOCAL OPTION ALCOHOLIC BEVERAGE CONTROL LAW; AND FOR  
8 RELATED PURPOSES.

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

10 **SECTION 1.** Section 67-1-5, Mississippi Code of 1972, as  
11 amended by Senate Bill No. 2844, 2022 Regular Session, is amended  
12 as follows:

13 67-1-5. For the purposes of this chapter and unless  
14 otherwise required by the context:

15 (a) "Alcoholic beverage" means any alcoholic liquid,  
16 including wines of more than five percent (5%) of alcohol by  
17 weight, capable of being consumed as a beverage by a human being,  
18 but shall not include light wine, light spirit product and beer,  
19 as defined in Section 67-3-3, Mississippi Code of 1972, but shall  
20 include native wines and native spirits. The words "alcoholic  
21 beverage" shall not include ethyl alcohol manufactured or



22 distilled solely for fuel purposes or beer of an alcoholic content  
23 of more than eight percent (8%) by weight if the beer is legally  
24 manufactured in this state for sale in another state.

25 (b) "Alcohol" means the product of distillation of any  
26 fermented liquid, whatever the origin thereof, and includes  
27 synthetic ethyl alcohol, but does not include denatured alcohol or  
28 wood alcohol.

29 (c) "Distilled spirits" means any beverage containing  
30 more than six percent (6%) of alcohol by weight produced by  
31 distillation of fermented grain, starch, molasses or sugar,  
32 including dilutions and mixtures of these beverages.

33 (d) "Wine" or "vinous liquor" means any product  
34 obtained from the alcoholic fermentation of the juice of sound,  
35 ripe grapes, fruits, honey or berries and made in accordance with  
36 the revenue laws of the United States.

37 (e) "Person" means and includes any individual,  
38 partnership, corporation, association or other legal entity  
39 whatsoever.

40 (f) "Manufacturer" means any person engaged in  
41 manufacturing, distilling, rectifying, blending or bottling any  
42 alcoholic beverage.

43 (g) "Wholesaler" means any person, other than a  
44 manufacturer, engaged in distributing or selling any alcoholic  
45 beverage at wholesale for delivery within or without this state  
46 when such sale is for the purpose of resale by the purchaser.



47           (h) "Retailer" means any person who sells, distributes,  
48 or offers for sale or distribution, any alcoholic beverage for use  
49 or consumption by the purchaser and not for resale.

50           (i) "State Tax Commission," "commission" or  
51 "department" means the Department of Revenue of the State of  
52 Mississippi, which shall create a division in its organization to  
53 be known as the Alcoholic Beverage Control Division. Any  
54 reference to the commission or the department hereafter means the  
55 powers and duties of the Department of Revenue with reference to  
56 supervision of the Alcoholic Beverage Control Division.

57           (j) "Division" means the Alcoholic Beverage Control  
58 Division of the Department of Revenue.

59           (k) "Municipality" means any incorporated city or town  
60 of this state.

61           (l) "Hotel" means an establishment within a  
62 municipality, or within a qualified resort area approved as such  
63 by the department, where, in consideration of payment, food and  
64 lodging are habitually furnished to travelers and wherein are  
65 located at least twenty (20) adequately furnished and completely  
66 separate sleeping rooms with adequate facilities that persons  
67 usually apply for and receive as overnight accommodations. Hotels  
68 in towns or cities of more than twenty-five thousand (25,000)  
69 population are similarly defined except that they must have fifty  
70 (50) or more sleeping rooms. Any such establishment described in  
71 this paragraph with less than fifty (50) beds shall operate one or



72 more regular dining rooms designed to be constantly frequented by  
73 customers each day. When used in this chapter, the word "hotel"  
74 shall also be construed to include any establishment that meets  
75 the definition of "bed and breakfast inn" as provided in this  
76 section.

77 (m) "Restaurant" means:

78 (i) A place which is regularly and in a bona fide  
79 manner used and kept open for the serving of meals to guests for  
80 compensation, which has suitable seating facilities for guests,  
81 and which has suitable kitchen facilities connected therewith for  
82 cooking an assortment of foods and meals commonly ordered at  
83 various hours of the day; the service of such food as sandwiches  
84 and salads only shall not be deemed in compliance with this  
85 requirement. Except as otherwise provided in this paragraph, no  
86 place shall qualify as a restaurant under this chapter unless  
87 twenty-five percent (25%) or more of the revenue derived from such  
88 place shall be from the preparation, cooking and serving of meals  
89 and not from the sale of beverages, or unless the value of food  
90 given to and consumed by customers is equal to twenty-five percent  
91 (25%) or more of total revenue; or

92 (ii) Any privately owned business located in a  
93 building in a historic district where the district is listed in  
94 the National Register of Historic Places, where the building has a  
95 total occupancy rating of not less than one thousand (1,000) and  
96 where the business regularly utilizes ten thousand (10,000) square



97 feet or more in the building for live entertainment, including not  
98 only the stage, lobby or area where the audience sits and/or  
99 stands, but also any other portion of the building necessary for  
100 the operation of the business, including any kitchen area, bar  
101 area, storage area and office space, but excluding any area for  
102 parking. In addition to the other requirements of this  
103 subparagraph, the business must also serve food to guests for  
104 compensation within the building and derive the majority of its  
105 revenue from event-related fees, including, but not limited to,  
106 admission fees or ticket sales to live entertainment in the  
107 building, and from the rental of all or part of the facilities of  
108 the business in the building to another party for a specific event  
109 or function.

110 (n) "Club" means an association or a corporation:

111 (i) Organized or created under the laws of this  
112 state for a period of five (5) years prior to July 1, 1966;

113 (ii) Organized not primarily for pecuniary profit  
114 but for the promotion of some common object other than the sale or  
115 consumption of alcoholic beverages;

116 (iii) Maintained by its members through the  
117 payment of annual dues;

118 (iv) Owning, hiring or leasing a building or space  
119 in a building of such extent and character as may be suitable and  
120 adequate for the reasonable and comfortable use and accommodation  
121 of its members and their guests;



122 (v) The affairs and management of which are  
123 conducted by a board of directors, board of governors, executive  
124 committee, or similar governing body chosen by the members at a  
125 regular meeting held at some periodic interval; and

126 (vi) No member, officer, agent or employee of  
127 which is paid, or directly or indirectly receives, in the form of  
128 a salary or other compensation any profit from the distribution or  
129 sale of alcoholic beverages to the club or to members or guests of  
130 the club beyond such salary or compensation as may be fixed and  
131 voted at a proper meeting by the board of directors or other  
132 governing body out of the general revenues of the club.

133 The department may, in its discretion, waive the five-year  
134 provision of this paragraph. In order to qualify under this  
135 paragraph, a club must file with the department, at the time of  
136 its application for a license under this chapter, two (2) copies  
137 of a list of the names and residences of its members and similarly  
138 file, within ten (10) days after the election of any additional  
139 member, his name and address. Each club applying for a license  
140 shall also file with the department at the time of the application  
141 a copy of its articles of association, charter of incorporation,  
142 bylaws or other instruments governing the business and affairs  
143 thereof.

144 (o) "Qualified resort area" means any area or locality  
145 outside of the limits of incorporated municipalities in this state  
146 commonly known and accepted as a place which regularly and



147 customarily attracts tourists, vacationists and other transients  
148 because of its historical, scenic or recreational facilities or  
149 attractions, or because of other attributes which regularly and  
150 customarily appeal to and attract tourists, vacationists and other  
151 transients in substantial numbers; however, no area or locality  
152 shall so qualify as a resort area until it has been duly and  
153 properly approved as such by the department. The department may  
154 not approve an area as a qualified resort area after July 1, 2018,  
155 if any portion of such proposed area is located within two (2)  
156 miles of a convent or monastery that is located in a county  
157 traversed by Interstate 55 and U.S. Highway 98. A convent or  
158 monastery may waive such distance restrictions in favor of  
159 allowing approval by the department of an area as a qualified  
160 resort area. Such waiver shall be in written form from the owner,  
161 the governing body, or the appropriate officer of the convent or  
162 monastery having the authority to execute such a waiver, and the  
163 waiver shall be filed with and verified by the department before  
164 becoming effective.

165 (i) The department may approve an area or locality  
166 outside of the limits of an incorporated municipality that is in  
167 the process of being developed as a qualified resort area if such  
168 area or locality, when developed, can reasonably be expected to  
169 meet the requisites of the definition of the term "qualified  
170 resort area." In such a case, the status of qualified resort area  
171 shall not take effect until completion of the development.



172                   (ii) The term includes any state park which is  
173 declared a resort area by the department; however, such  
174 declaration may only be initiated in a written request for resort  
175 area status made to the department by the Executive Director of  
176 the Department of Wildlife, Fisheries and Parks, and no permit for  
177 the sale of any alcoholic beverage, as defined in this chapter,  
178 except an on-premises retailer's permit, shall be issued for a  
179 hotel, restaurant or bed and breakfast inn in such park.

180                   (iii) The term includes:

181                   1. The clubhouses associated with the state  
182 park golf courses at the Lefleur's Bluff State Park, the John Kyle  
183 State Park, the Percy Quin State Park and the Hugh White State  
184 Park;

185                   2. The clubhouse and associated golf course,  
186 tennis courts and related facilities and swimming pool and related  
187 facilities where the golf course, tennis courts and related  
188 facilities and swimming pool and related facilities are adjacent  
189 to one or more planned residential developments and the golf  
190 course and all such developments collectively include at least  
191 seven hundred fifty (750) acres and at least four hundred (400)  
192 residential units;

193                   3. Any facility located on property that is a  
194 game reserve with restricted access that consists of at least  
195 three thousand (3,000) contiguous acres with no public roads and





196 that offers as a service hunts for a fee to overnight guests of  
197 the facility;

198                   4. Any facility located on federal property  
199 surrounding a lake and designated as a recreational area by the  
200 United States Army Corps of Engineers that consists of at least  
201 one thousand five hundred (1,500) acres;

202                   5. Any facility that is located in a  
203 municipality that is bordered by the Pearl River, traversed by  
204 Mississippi Highway 25, adjacent to the boundaries of the Jackson  
205 International Airport and is located in a county which has voted  
206 against coming out from under the dry law; however, any such  
207 facility may only be located in areas designated by the governing  
208 authorities of such municipality;

209                   6. Any municipality with a population in  
210 excess of ten thousand (10,000) according to the latest federal  
211 decennial census that is located in a county that is bordered by  
212 the Pearl River and is not traversed by Interstate Highway 20,  
213 with a population in excess of forty-five thousand (45,000)  
214 according to the latest federal decennial census; \* \* \*

215                   7. The West Pearl Restaurant Tax District as  
216 defined in Chapter 912, Local and Private Laws of 2007;

217                   8. a. Land that is located in any county in  
218 which Mississippi Highway 43 and Mississippi Highway 25 intersect  
219 and:



220 A. Owned by the Pearl River Valley  
221 Water Supply District, and/or

222 B. Located within the Reservoir  
223 Community District, zoned commercial, east of Old Fannin Road,  
224 north of Regatta Drive, south of Spillway Road, west of Hugh Ward  
225 Boulevard and accessible by Old Fannin Road, Spillway Road, Spann  
226 Drive and/or Lake Vista Place, and/or

227 C. Located within the Reservoir  
228 Community District, zoned commercial, west of Old Fannin Road,  
229 south of Spillway Road and extending to the boundary of the  
230 corporate limits of the City of Flowood, Mississippi;

231 b. The board of supervisors of such  
232 county, with respect to B and C of item 8.a., may by resolution or  
233 other order:

234 A. Specify the hours of operation  
235 of facilities that offer alcoholic beverages for sale,

236 B. Specify the percentage of  
237 revenue that facilities that offer alcoholic beverages for sale  
238 must derive from the preparation, cooking and serving of meals and  
239 not from the sale of beverages, and

240 C. Designate the areas in which  
241 facilities that offer alcoholic beverages for sale may be located;

242 9. Any facility located on property that is a  
243 game reserve with restricted access that consists of at least  
244 eight hundred (800) contiguous acres with no public roads, that



245 offers as a service hunts for a fee to overnight guests of the  
246 facility, and has accommodations for at least fifty (50) overnight  
247 guests;

248 10. Any facility that:

249 a. Consists of at least six thousand  
250 (6,000) square feet being heated and cooled along with an  
251 additional adjacent area that consists of at least two thousand  
252 two hundred (2,200) square feet regardless of whether heated and  
253 cooled,

254 b. For a fee is used to host events such  
255 as weddings, reunions and conventions,

256 c. Provides lodging accommodations  
257 regardless of whether part of the facility and/or located adjacent  
258 to or in close proximity to the facility, and

259 d. Is located on property that consists  
260 of at least thirty (30) contiguous acres;

261 11. Any facility and related property:

262 a. Located on property that consists of  
263 at least one hundred twenty-five (125) contiguous acres and  
264 consisting of an eighteen \* \* \*\_hole golf course, and/or located  
265 in a facility that consists of at least eight thousand (8,000)  
266 square feet being heated and cooled,

267 b. Used for the purpose of providing  
268 meals and hosting events, and



269 c. Used for the purpose of teaching  
270 culinary arts courses and/or turf management and grounds keeping  
271 courses, and/or outdoor recreation and leadership courses;

272 12. Any facility and related property that:

273 a. Consist of at least eight thousand  
274 (8,000) square feet being heated and cooled,

275 b. For a fee is used to host events,

276 c. Is used for the purpose of culinary  
277 arts courses, and/or live entertainment courses and art  
278 performances, and/or outdoor recreation and leadership courses;

279 13. The clubhouse and associated golf course  
280 where the golf course is adjacent to one or more residential  
281 developments and the golf course and all such developments  
282 collectively include at least two hundred (200) acres and at least  
283 one hundred fifty (150) residential units and are located a. in a  
284 county that has voted against coming out from under the dry law;  
285 and b. outside of but in close proximity to a municipality in such  
286 county which has voted under Section 67-1-14, after January 1,  
287 2013, to come out from under the dry law;

288 14. The clubhouse and associated  
289 eighteen \* \* \*\_hole golf course located in a municipality  
290 traversed by Interstate Highway 55 and U.S. Highway 51 that has  
291 voted to come out from under the dry law;

292 15. a. Land that is planned for mixed-use  
293 development and consists of at least two hundred (200) contiguous



294 acres with one or more planned residential developments  
295 collectively planned to include at least two hundred (200)  
296 residential units when completed, and also including a facility  
297 that consists of at least four thousand (4,000) square feet that  
298 is not part of such land but is located adjacent to or in close  
299 proximity thereto, and which land is located:

300                                   A. In a county that has voted to  
301 come out from under the dry law,

302                                   B. Outside the corporate limits of  
303 any municipality in such county and adjacent to or in close  
304 proximity to a golf course located in a municipality in such  
305 county, and

306                                   C. Within one (1) mile of a state  
307 institution of higher learning;

308                                   b. The board of supervisors of such  
309 county may by resolution or other order:

310                                   A. Specify the hours of operation  
311 of facilities that offer alcoholic beverages for sale,

312                                   B. Specify the percentage of  
313 revenue that facilities that offer alcoholic beverages for sale  
314 must derive from the preparation, cooking and serving of meals and  
315 not from the sale of beverages, and

316                                   C. Designate the areas in which  
317 facilities that offer alcoholic beverages for sale may be located;



318                   16. Any facility with a capacity of five  
319 hundred (500) people or more, to be used as a venue for private  
320 events, on a tract of land in the Southwest Quarter of Section 33,  
321 Township 2 South, Range 7 East, of a county where U.S. Highway 45  
322 and U.S. Highway 72 intersect and that has not voted to come out  
323 from under the dry law;

324                   17. One hundred five (105) contiguous acres,  
325 more or less, located in Hinds County, Mississippi, and in the  
326 City of Jackson, Mississippi, whereon are constructed a variety of  
327 buildings, improvements, grounds or objects for the purpose of  
328 holding events thereon to promote agricultural and industrial  
329 development in Mississippi;

330                   18. Land that is owned by a state institution  
331 of higher learning, and:

332                   a. Located entirely within a county that  
333 has elected by majority vote not to permit the transportation,  
334 storage, sale, distribution, receipt and/or manufacture of light  
335 wine and beer pursuant to Section 67-3-7, and

336                   b. Adjacent to but outside the  
337 incorporated limits of a municipality that has elected by majority  
338 vote to permit the sale, receipt, storage and transportation of  
339 light wine and beer pursuant to Section 67-3-9.

340                   If any portion of the land described in this item 18 has been  
341 declared a qualified resort area by the department before July 1,



342 2020, then that qualified resort area shall be incorporated into  
343 the qualified resort area created by this item 18;

344 19. Any facility and related property:

345 a. Used as a flea market or similar  
346 venue during a weekend (Saturday and Sunday) immediately preceding  
347 the first Monday of a month and having an annual average of at  
348 least one thousand (1,000) visitors for each such weekend and five  
349 hundred (500) vendors for Saturday of each such weekend, and

350 b. Located in a county that has not  
351 voted to come out from under the dry law and outside of but in  
352 close proximity to a municipality located in such county and which  
353 municipality has voted to come out from under the dry law;

354 20. Blocks 1, 2 and 3 of the original town  
355 square in any municipality with a population in excess of one  
356 thousand five hundred (1,500) according to the latest federal  
357 decennial census and which is located in:

358 a. A county traversed by Interstate 55  
359 and Interstate 20, and

360 b. A judicial district that has not  
361 voted to come out from under the dry law;

362 21. Any municipality with a population in  
363 excess of two thousand (2,000) according to the latest federal  
364 decennial census and in which is located a part of White's Creek  
365 Lake and in which U.S. Highway 82 intersects with Mississippi



366 Highway 9 and located in a county that is partially bordered on  
367 one (1) side by the Big Black River; \* \* \*

368                   22. A restaurant located on a two-acre tract  
369 adjacent to a five-hundred-fifty-acre lake in the northeast corner  
370 of a county traversed by U.S. Interstate 55 and U.S. Highway 84;

371                   23. Any tracts of land in Oktibbeha County,  
372 situated north of Bailey Howell Drive, Lee Boulevard and Old  
373 Mayhew Road, east of George Perry Street and south of Mississippi  
374 Highway 182, and not located on the property of a state  
375 institution of higher learning; however, the board of supervisors  
376 of such county may by resolution or other order:

377                   a. Specify the hours of operation of  
378 facilities that offer alcoholic beverages for sale;

379                   b. Specify the percentage of revenue  
380 that facilities that offer alcoholic beverages for sale must  
381 derive from the preparation, cooking and serving of meals and not  
382 from the sale of beverages; and

383                   c. Designate the areas in which  
384 facilities that offer alcoholic beverages for sale may be located;

385                   24. A municipality in which Mississippi  
386 Highway 27 and Mississippi Highway 28 intersect; \* \* \*

387                   25. A municipality through which run  
388 Mississippi Highway 35 and Interstate 20; \* \* \*

389                   26. A municipality in which Mississippi  
390 Highway 16 and Mississippi Highway 35 intersect; \* \* \*





391                   27. A municipality in which U.S. Highway 82  
392 and Old Highway 61 intersect; \* \* \*

393                   28. A municipality in which Mississippi  
394 Highway 8 meets Mississippi Highway 1; \* \* \*

395                   29. A municipality in which U.S. Highway 82  
396 and Mississippi Highway 1 intersect; \* \* \*

397                   30. A municipality in which Mississippi  
398 Highway 50 meets Mississippi Highway 9; \* \* \*

399                   31. An area bounded on the north by Pearl  
400 Street, on the east by West Street, on the south by Court Street  
401 and on the west by Farish Street, within a municipality bordered  
402 on the east by the Pearl River and through which run Interstate 20  
403 and Interstate 55; \* \* \*

404                   32. Any facility and related property that:

405                   a. Is contracted for mixed-use  
406 development improvements consisting of office and residential  
407 space and a restaurant and lounge, partially occupying the  
408 renovated space of a four-story commercial building which  
409 previously served as a financial institution; and adjacent  
410 property to the west consisting of a single-story office building  
411 that was originally occupied by the Brotherhood of Carpenters and  
412 Joiners of American Local Number 569; and

413                   b. Is situated on a tract of land  
414 consisting of approximately one and one-tenth (1.10) acres, and  
415 the adjacent property to the west consisting of approximately 0.5



416 acres, located in a municipality which is the seat of county  
417 government, situated south of Interstate 10, traversed by U.S.  
418 Highway 90, partially bordered on one (1) side by the Pascagoula  
419 River and having its most southern boundary bordered by the Gulf  
420 of Mexico, with a population greater than twenty-two thousand  
421 (22,000) according to the 2010 federal decennial census; however,  
422 the governing authorities of such a municipality may by ordinance:

423           A. Specify the hours of operation  
424 of facilities that offer alcoholic beverages for sale;

425           B. Specify the percentage of  
426 revenue that facilities that offer alcoholic beverages for sale  
427 must derive from the preparation, cooking and serving of meals and  
428 not from the sale of beverages; and

429           C. Designate the areas within the  
430 facilities in which alcoholic beverages may be offered for sale;

431           33. Any facility with a maximum capacity of  
432 one hundred twenty (120) people that consists of at least three  
433 thousand (3,000) square feet being heated and cooled, has a  
434 commercial kitchen, has a pavilion that consists of at least nine  
435 thousand (9,000) square feet and is located on land more  
436 particularly described as follows:

437           All that part of the East Half of the Northwest Quarter of  
438 Section 21, Township 7 South, Range 4 East, Union County,  
439 Mississippi, that lies South of Mississippi State Highway 348  
440 right-of-way and containing 19.48 acres, more or less.



441           ALSO,  
442           The Northeast 38 acres of the Southwest Quarter of Section  
443 21, Township 7 South, Range 4 East, Union County, Mississippi.

444           ALSO,  
445           The South 81 1/2 acres of the Southwest Quarter of Section  
446 21, Township 7 South, Range 4 East, Union County,  
447 Mississippi; \* \* \*

448                           34. A municipality in which U.S. Highway 51  
449 and Mississippi Highway 16 intersect; \* \* \*

450                           35. A municipality in which Interstate 20  
451 passes over Mississippi Highway 15;

452                           36. Any municipality that is bordered in its  
453 northwestern boundary by the Pearl River, traversed by U.S.  
454 Highway 49 and Interstate 20, and is located in a county which has  
455 voted against coming out from under the dry law;

456                           37. A municipality in which Mississippi  
457 Highway 28 and Mississippi Highway 29 North intersect;

458                           38. An area bounded as follows within a  
459 municipality through which run Interstate 22 and Mississippi  
460 Highway 15: Beginning at a point at the intersection of Bankhead  
461 Street and Tallahatchie Trails; then running to a point at the  
462 intersection of Tallahatchie Trails and Interstate 22; then  
463 running to a point at the intersection of Interstate 22 and Carter  
464 Avenue; then running to a point at the intersection of Carter  
465 Avenue and Camp Avenue; then running to a point at the



466 intersection of Camp Avenue and King Street; then running to a  
467 point at the intersection of King Street and E. Main Street; then  
468 running to a point at the intersection of E. Main Street and Camp  
469 Avenue; then running to a point at the intersection of Camp Avenue  
470 and Highland Street; then running to a point at the intersection  
471 of Highland Street and Adams Street; then running to a point at  
472 the intersection of Adams Street and Cleveland Street; then  
473 running to a point at the intersection of Cleveland Street and N.  
474 Railroad Avenue; then running to a point at the intersection of N.  
475 Railroad Avenue and McGill Street; then running to a point at the  
476 intersection of McGill Street and Snyder Street; then running to a  
477 point at the intersection of Snyder Street and Bankhead Street;  
478 then running to a point at the intersection of Bankhead Street and  
479 Tallahatchie Trails and the point of the beginning;

480 39. A municipality through which run  
481 Mississippi Highway 43 and U.S. Highway 80;

482 40. The coliseum in a municipality in which  
483 U.S. Highway 72 passes over U.S. Highway 45;

484 41. A piece of property on the northeast  
485 corner of the T-intersection where Builders Square Drive meets  
486 Mississippi Highway 471;

487 42. The clubhouse and associated golf course,  
488 tennis courts and related facilities and swimming pool and related  
489 facilities located on Oaks Country Club Road less than one-half  
490 (1/2) mile to the east of Mississippi Highway 15;



491 43. Any facility located on land more  
492 particularly described as follows:

493 The East Half (E 1/2) of the Southwest Quarter (SW 1/4)  
494 of Section 15, Township 3 North, Range 2 East; a 4 acre  
495 parcel in the Southwest Corner of the Southwest Quarter  
496 (SW 1/4) of the Southeast Quarter (SE 1/4), Section 15,  
497 Township 3 North, Range 2 East, running 210 feet east  
498 and west and 840 feet running north and south; the  
499 Northeast Quarter (NE 1/4) of the Northwest Quarter (NW  
500 1/4) of Section 22, Township 3 North, Range 2 East, all  
501 in Rankin County, Mississippi;

502 44. Any facility located on land more  
503 particularly described as follows:

504 Beginning at a point 1915 feet west and 2171 feet north  
505 of southeast corner, Section 11, Township 24 North,  
506 Range 2 West, Second Judicial District, Tallahatchie  
507 County, Mississippi, which point is the southwest corner  
508 of J.C. Section Lot mentioned in deed recorded in Book  
509 50, page 34, in the records of the Chancery Clerk's  
510 Office at Sumner, in said District of said County;  
511 thence South 80° West, 19 feet to the east boundary of  
512 United States Highway 49-E, thence East along the east  
513 boundary of said Highway 270 feet to point of beginning  
514 of Lot to be conveyed; thence southeast along the east  
515 boundary of said Highway 204 feet to a concrete post at



516 the intersection of the east boundary of said Highway  
517 with the west boundary of gravel road from Sumner to  
518 Webb, known as Oil Mill Road, thence Northwest along  
519 west boundary of said Oil Mill Road 194 feet to center  
520 of driveway running southwest from said Oil Mill Road to  
521 U.S. Highway 49-E; thence South 66° West along center of  
522 said driveway 128 feet to point of beginning, being  
523 situated in Northwest Quarter of Southeast Quarter of  
524 Section 11, together with all improvements situated  
525 thereon;

526 45. Any facility that:

527 a. Consists of at least five thousand  
528 six hundred (5,600) square feet being heated and cooled along with  
529 a lakeside patio that consists of at least two thousand two  
530 hundred (2,200) square feet, regardless of whether such patio is  
531 part of the facility and/or located adjacent to or in close  
532 proximity to the facility;

533 b. Includes a caterer's kitchen and  
534 green room for entertainment preparation;

535 c. For a fee is used to host events; and

536 d. Is located adjacent to or in close  
537 proximity to an approximately nine (9) acre lake on property that  
538 consists of at least one hundred twenty (120) acres in a county  
539 traversed by Mississippi Highway 15 and U.S. Highway 278;



540                   46. Any municipality with a population in  
541 excess of one thousand (1,000) according to the 2010 federal  
542 decennial census and which is located in a county that is  
543 traversed by U.S. Highways 84 and 98 and has not voted to come out  
544 from under the dry law;

545                   47. The clubhouse and associated nine-hole  
546 golf course, tennis courts and related facilities and swimming  
547 pool and related facilities located on or near U.S. Highway 82  
548 between Mississippi Highway 15 and Mississippi Highway 9;

549                   48. The downtown square area bound by East  
550 Service Drive, Commerce Street, Second Street and Court Street and  
551 adjacent properties in a municipality through which run Interstate  
552 55, U.S. Highway 51 and Mississippi Highway 306;

553                   49. All parcels zoned for mixed-use  
554 development located west of Mississippi Highway 589, more than  
555 four hundred (400) feet north of Old Highway 24, east of  
556 Parkers Creek and Black Creek, and south of J M Burge Road;  
557 and

558                   50. Any facility used by a soccer club and  
559 located on Old Highway 11 between one-tenth (0.1) and two-tenths  
560 (0.2) of a mile from its intersection with Oak Grove Road, in a  
561 county in which U.S. Highway 98 and Mississippi Highway 589  
562 intersect.

563                   The status of these municipalities, districts, clubhouses,  
564 facilities, golf courses and areas described in \* \* \* this



565 paragraph (o)(iii) \* \* \* as qualified resort areas does not  
566 require any declaration of same by the department.

567 The governing authorities of a municipality described, in  
568 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,  
569 34, 35, 36, 37, 38, 39, 46 or 48 of this paragraph (o)(iii) may by  
570 ordinance: specify the hours of operation of facilities offering  
571 alcoholic beverages for sale; specify the percentage of revenue  
572 that facilities offering alcoholic beverages for sale must derive  
573 from the preparation, cooking and serving of meals and not from  
574 the sale of beverages; and designate the areas in which facilities  
575 offering alcoholic beverages for sale may be located.

576 (p) "Native wine" means any product, produced in  
577 Mississippi for sale, having an alcohol content not to exceed  
578 twenty-one percent (21%) by weight and made in accordance with  
579 revenue laws of the United States, which shall be obtained  
580 primarily from the alcoholic fermentation of the juice of ripe  
581 grapes, fruits, berries, honey or vegetables grown and produced in  
582 Mississippi; provided that bulk, concentrated or fortified wines  
583 used for blending may be produced without this state and used in  
584 producing native wines. The department shall adopt and promulgate  
585 rules and regulations to permit a producer to import such bulk  
586 and/or fortified wines into this state for use in blending with  
587 native wines without payment of any excise tax that would  
588 otherwise accrue thereon.





589 (q) "Native winery" means any place or establishment  
590 within the State of Mississippi where native wine is produced, in  
591 whole or in part, for sale.

592 (r) "Bed and breakfast inn" means an establishment  
593 within a municipality where in consideration of payment, breakfast  
594 and lodging are habitually furnished to travelers and wherein are  
595 located not less than eight (8) and not more than nineteen (19)  
596 adequately furnished and completely separate sleeping rooms with  
597 adequate facilities, that persons usually apply for and receive as  
598 overnight accommodations; however, such restriction on the minimum  
599 number of sleeping rooms shall not apply to establishments on the  
600 National Register of Historic Places. No place shall qualify as a  
601 bed and breakfast inn under this chapter unless on the date of the  
602 initial application for a license under this chapter more than  
603 fifty percent (50%) of the sleeping rooms are located in a  
604 structure formerly used as a residence.

605 (s) "Board" shall refer to the Board of Tax Appeals of  
606 the State of Mississippi.

607 (t) "Spa facility" means an establishment within a  
608 municipality or qualified resort area and owned by a hotel where,  
609 in consideration of payment, patrons receive from licensed  
610 professionals a variety of private personal care treatments such  
611 as massages, facials, waxes, exfoliation and hairstyling.

612 (u) "Art studio or gallery" means an establishment  
613 within a municipality or qualified resort area that is in the sole



614 business of allowing patrons to view and/or purchase paintings and  
615 other creative artwork.

616 (v) "Cooking school" means an establishment within a  
617 municipality or qualified resort area and owned by a nationally  
618 recognized company that offers an established culinary education  
619 curriculum and program where, in consideration of payment, patrons  
620 are given scheduled professional group instruction on culinary  
621 techniques. For purposes of this paragraph, the definition of  
622 cooking school shall not include schools or classes offered by  
623 grocery stores, convenience stores or drugstores.

624 (w) "Campus" means property owned by a public school  
625 district, community or junior college, college or university in  
626 this state where educational courses are taught, school functions  
627 are held, tests and examinations are administered or academic  
628 course credits are awarded; however, the term shall not include  
629 any "restaurant" or "hotel" that is located on property owned by a  
630 community or junior college, college or university in this state,  
631 and is operated by a third party who receives all revenue  
632 generated from food and alcoholic beverage sales.

633 (x) "Native spirit" shall mean any beverage, produced  
634 in Mississippi for sale, manufactured primarily by the  
635 distillation of fermented grain, starch, molasses or sugar  
636 produced in Mississippi, including dilutions and mixtures of these  
637 beverages. In order to be classified as "native spirit" under the  
638 provisions of this chapter, at least fifty-one percent (51%) of



639 the finished product by volume shall have been obtained from  
640 distillation of fermented grain, starch, molasses or sugar grown  
641 and produced in Mississippi.

642 (y) "Native distillery" shall mean any place or  
643 establishment within this state where native spirit is produced in  
644 whole or in part for sale.

645 (z) "Warehouse operator" shall have the meaning  
646 ascribed in Section 1 of Senate Bill No. 2844, 2022 Regular  
647 Session.

648 **SECTION 2.** Section 67-1-16, Mississippi Code of 1972, is  
649 amended as follows:

650 67-1-16. (1) (a) Before an area may be designated by the  
651 governing authorities of a municipality as an area in which  
652 facilities which are defined as qualified resort areas in Section  
653 67-1-5(o)(iii)5 may be located, an election shall be held, under  
654 the election laws applicable to the municipality, on the question  
655 of whether qualified resort areas shall be allowed in the  
656 municipality. An election to determine whether qualified resort  
657 areas shall be allowed in the municipality shall be ordered by the  
658 municipal governing authorities, upon presentation to the  
659 governing authorities of a petition containing the names of at  
660 least twenty percent (20%) of the duly qualified voters of the  
661 municipality asking for the election. An election on the question  
662 may not be held by the municipality more often than once each  
663 year.



664           (b) Thirty (30) days' notice shall be given to the  
665 qualified electors of the municipality, in the manner prescribed  
666 by law, on the question of allowing qualified resort areas to be  
667 established. The notice shall contain a statement of the question  
668 to be voted on at the election. The ballots used in the election  
669 shall have the following words printed thereon: "FOR THE  
670 ESTABLISHMENT OF QUALIFIED RESORT AREAS," and next below, "AGAINST  
671 THE ESTABLISHMENT OF QUALIFIED RESORT AREAS." In marking his  
672 ballot, the voter shall make a cross (X) opposite the words of his  
673 choice.

674           (c) Qualified resort areas may be established if a  
675 majority of the qualified electors voting in the election vote for  
676 such establishment. A qualified resort area may not be  
677 established if a majority of the qualified electors voting in the  
678 election vote against such establishment.

679           (2) (a) Before a municipality may be designated as a  
680 qualified resort area as defined in Section 67-1-5(o)(iii)6, an  
681 election shall be held, under the election laws applicable to the  
682 municipality, on the question of whether the municipality shall be  
683 a qualified resort area. An election to determine whether the  
684 municipality shall be a qualified resort area shall be ordered by  
685 the municipal governing authorities, upon presentation to the  
686 governing authorities of a petition containing the names of at  
687 least twenty percent (20%) of the duly qualified voters of the  
688 municipality asking for the election. An election on the question



689 may not be held by the municipality more often than once each  
690 year.

691 (b) Thirty (30) days' notice shall be given to the  
692 qualified electors of the municipality, in the manner prescribed  
693 by law, on the question of allowing qualified resort areas to be  
694 established. The notice shall contain a statement of the question  
695 to be voted on at the election. The ballots used in the election  
696 shall have the following words printed thereon: "FOR THE  
697 ESTABLISHMENT OF A QUALIFIED RESORT AREA," and next below,  
698 "AGAINST THE ESTABLISHMENT OF A QUALIFIED RESORT AREA." In  
699 marking his ballot, the voter shall make a cross (X) opposite the  
700 words of his choice.

701 (c) The municipality may be established as a qualified  
702 resort area if a majority of the qualified electors voting in the  
703 election vote for such establishment. A qualified resort area may  
704 not be established if a majority of the qualified electors voting  
705 in the election vote against such establishment.

706 (3) (a) Before an area may be designated a qualified resort  
707 area as defined in Section 67-1-5(o)(iii)7, an election shall be  
708 held in the municipality in which the area is located under the  
709 election laws applicable to the municipality, on the question of  
710 whether the area shall be a qualified resort area. An election to  
711 determine whether the area shall be a qualified resort area shall  
712 be ordered by the municipal governing authorities, upon  
713 presentation to the governing authorities of a petition containing



714 the names of at least twenty percent (20%) of the duly qualified  
715 voters of the municipality asking for the election. An election  
716 on the question may not be held by the municipality more often  
717 than once each year.

718 (b) Thirty (30) days' notice shall be given to the  
719 qualified electors of the municipality, in the manner prescribed  
720 by law, on the question of allowing qualified resort areas to be  
721 established. The notice shall contain a statement of the question  
722 to be voted on at the election. The ballots used in the election  
723 shall have the following words printed thereon: "FOR THE  
724 ESTABLISHMENT OF A QUALIFIED RESORT AREA," and next below,  
725 "AGAINST THE ESTABLISHMENT OF A QUALIFIED RESORT AREA." In  
726 marking his ballot, the voter shall make a cross (X) opposite the  
727 words of his choice.

728 (c) The area may be established as a qualified resort  
729 area if a majority of the qualified electors voting in the  
730 election vote for such establishment. A qualified resort area may  
731 not be established if a majority of the qualified electors voting  
732 in the election vote against such establishment.

733 (4) (a) Before a municipality may be designated as a  
734 qualified resort area as defined in item 21, 35 or 36 of Section  
735 67-1-5(o)(iii), an election shall be held, under the election laws  
736 applicable to the municipality, on the question of whether the  
737 municipality shall be a qualified resort area. An election to  
738 determine whether the municipality shall be a qualified resort



739 area shall be ordered by the municipal governing authorities. An  
740 election on the question may not be held by the municipality more  
741 often than once each year.

742 (b) Thirty (30) days' notice shall be given to the  
743 qualified electors of the municipality, in the manner prescribed  
744 by law, on the question of allowing qualified resort areas to be  
745 established. The notice shall contain a statement of the question  
746 to be voted on at the election. The ballots used in the election  
747 shall have the following words printed thereon: "FOR THE  
748 ESTABLISHMENT OF A QUALIFIED RESORT AREA," and next below,  
749 "AGAINST THE ESTABLISHMENT OF A QUALIFIED RESORT AREA." In  
750 marking his ballot, the voter shall make a cross (X) opposite the  
751 words of his choice.

752 (c) The municipality may be established as a qualified  
753 resort area if a majority of the qualified electors voting in the  
754 election vote for such establishment. A qualified resort area may  
755 not be established if a majority of the qualified electors voting  
756 in the election vote against such establishment.

757 **SECTION 3.** This act shall take effect and be in force from  
758 and after July 1, 2022.

