

By: Senator(s) Chassaniol

To: Finance

SENATE BILL NO. 2747

1 AN ACT TO AMEND SECTION 67-11-11, MISSISSIPPI CODE OF 1972,  
2 TO CORRECT THE PRIVILEGE LICENSE TAX PROVISION TO CONFORM WITH THE  
3 AMOUNT SPECIFIED IN SECTION 27-71-5; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 67-11-11, Mississippi Code of 1972, is  
6 amended as follows:

7 67-11-11. (1) Upon every producer holding a permit for the  
8 production of native spirits, there is levied and imposed for each  
9 location for the privilege of engaging and continuing in this  
10 state in the production of native spirits an annual privilege  
11 license tax in an amount equal to \* \* \* Three Hundred Dollars  
12 (\$300.00) for each one thousand (1,000) gallons, or any part  
13 thereof, of native spirits produced by the distillery.

14 (2) There is levied and assessed an excise tax upon each  
15 case of native spirit sold by a producer to any source to be  
16 collected from the producer in the amount provided for in Section  
17 27-71-7. However, native spirit produced in Mississippi for  
18 export and sale without this state and native spirit produced in



19 Mississippi and sold to the department shall not be subject to the  
20 excise tax, nor shall the tax accrue or be collected on native  
21 spirits dispensed, as free samples in quantities of not more than  
22 two (2) ounces, in the tasting room of a native distillery.

23 (3) The privilege tax imposed by subsection (1) of this  
24 section shall be collected in the same manner as presently  
25 provided by law for the collection of other alcoholic beverages.  
26 The excise tax imposed by subsection (2) of this section shall be  
27 reported monthly by the producer to the department on all sales  
28 made in Mississippi to consumers at the location of the native  
29 distillery in its immediate vicinity, along with a statement of  
30 gallonage produced during that month, and the producer shall remit  
31 the tax due and owing with each report. The producer shall also  
32 include in the report a statement of gallonage sold and exported  
33 for sale outside this state.

34 (4) All taxes levied by and collected under this section  
35 shall be deposited in the State General Fund.

36 **SECTION 2.** This act shall take effect and be in force from  
37 and after its passage.

