

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.

