By: Senator(s) Wiggins

To: Finance

SENATE BILL NO. 2830

- AN ACT TO AMEND SECTION 67-1-5, MISSISSIPPI CODE OF 1972, TO REVISE THE DEFINITION OF THE TERM "QUALIFIED RESORT AREA" UNDER THE LOCAL OPTION ALCOHOLIC BEVERAGE CONTROL LAW, TO INCLUDE ANY FACILITY USED BY A SOCCER CLUB AND LOCATED ON OLD HIGHWAY 11 BETWEEN ONE-TENTH AND TWO-TENTHS OF A MILE FROM ITS INTERSECTION WITH OAK GROVE ROAD, IN A COUNTY IN WHICH U.S. HIGHWAY 98 AND MISSISSIPPI HIGHWAY 589 INTERSECT; AND FOR RELATED PURPOSES.
- 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:
- 9 **SECTION 1.** Section 67-1-5, Mississippi Code of 1972, is
- 10 amended as follows:
- 11 67-1-5. For the purposes of this chapter and unless
- 12 otherwise required by the context:
- 13 (a) "Alcoholic beverage" means any alcoholic liquid,
- 14 including wines of more than five percent (5%) of alcohol by
- 15 weight, capable of being consumed as a beverage by a human being,
- 16 but shall not include light wine, light spirit product and beer,
- 17 as defined in Section 67-3-3, Mississippi Code of 1972, but shall
- 18 include native wines and native spirits. The words "alcoholic
- 19 beverage" shall not include ethyl alcohol manufactured or
- 20 distilled solely for fuel purposes or beer of an alcoholic content

21 of more than eight percent (8%) by weight if the beer is legal:	21	of more	than	eight	percent	(8%)	by	weight	if	the	beer	is	legal	1	У
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- 22 manufactured in this state for sale in another state.
- 23 (b) "Alcohol" means the product of distillation of any
- 24 fermented liquid, whatever the origin thereof, and includes
- 25 synthetic ethyl alcohol, but does not include denatured alcohol or
- 26 wood alcohol.
- 27 (c) "Distilled spirits" means any beverage containing
- 28 more than six percent (6%) of alcohol by weight produced by
- 29 distillation of fermented grain, starch, molasses or sugar,
- 30 including dilutions and mixtures of these beverages.
- 31 (d) "Wine" or "vinous liquor" means any product
- 32 obtained from the alcoholic fermentation of the juice of sound,
- 33 ripe grapes, fruits, honey or berries and made in accordance with
- 34 the revenue laws of the United States.
- 35 (e) "Person" means and includes any individual,
- 36 partnership, corporation, association or other legal entity
- 37 whatsoever.
- 38 (f) "Manufacturer" means any person engaged in
- 39 manufacturing, distilling, rectifying, blending or bottling any
- 40 alcoholic beverage.
- 41 (g) "Wholesaler" means any person, other than a
- 42 manufacturer, engaged in distributing or selling any alcoholic
- 43 beverage at wholesale for delivery within or without this state
- 44 when such sale is for the purpose of resale by the purchaser.

45 (h)	"Retailer"	means	any	person	who	sells,	distributes

- 46 or offers for sale or distribution, any alcoholic beverage for use
- 47 or consumption by the purchaser and not for resale.
- 48 (i) "State Tax Commission," "commission" or
- 49 "department" means the Department of Revenue of the State of
- 50 Mississippi, which shall create a division in its organization to
- 51 be known as the Alcoholic Beverage Control Division. Any
- 52 reference to the commission or the department hereafter means the
- 53 powers and duties of the Department of Revenue with reference to
- 54 supervision of the Alcoholic Beverage Control Division.
- 55 (j) "Division" means the Alcoholic Beverage Control
- 56 Division of the Department of Revenue.
- 57 (k) "Municipality" means any incorporated city or town
- 58 of this state.
- (1) "Hotel" means an establishment within a
- 60 municipality, or within a qualified resort area approved as such
- 61 by the department, where, in consideration of payment, food and
- 62 lodging are habitually furnished to travelers and wherein are
- 63 located at least twenty (20) adequately furnished and completely
- 64 separate sleeping rooms with adequate facilities that persons
- 65 usually apply for and receive as overnight accommodations. Hotels
- 66 in towns or cities of more than twenty-five thousand (25,000)
- 67 population are similarly defined except that they must have fifty
- 68 (50) or more sleeping rooms. Any such establishment described in
- 69 this paragraph with less than fifty (50) beds shall operate one or

- 70 more regular dining rooms designed to be constantly frequented by
- 71 customers each day. When used in this chapter, the word "hotel"
- 72 shall also be construed to include any establishment that meets
- 73 the definition of "bed and breakfast inn" as provided in this
- 74 section.
- 75 (m) "Restaurant" means:
- 76 (i) A place which is regularly and in a bona fide
- 77 manner used and kept open for the serving of meals to guests for
- 78 compensation, which has suitable seating facilities for guests,
- 79 and which has suitable kitchen facilities connected therewith for
- 80 cooking an assortment of foods and meals commonly ordered at
- 81 various hours of the day; the service of such food as sandwiches
- 82 and salads only shall not be deemed in compliance with this
- 83 requirement. Except as otherwise provided in this paragraph, no
- 84 place shall qualify as a restaurant under this chapter unless
- 85 twenty-five percent (25%) or more of the revenue derived from such
- 86 place shall be from the preparation, cooking and serving of meals
- 87 and not from the sale of beverages, or unless the value of food
- 88 given to and consumed by customers is equal to twenty-five percent
- 89 (25%) or more of total revenue; or
- 90 (ii) Any privately owned business located in a
- 91 building in a historic district where the district is listed in
- 92 the National Register of Historic Places, where the building has a
- 93 total occupancy rating of not less than one thousand (1,000) and
- 94 where the business regularly utilizes ten thousand (10,000) square

- 95 feet or more in the building for live entertainment, including not
- 96 only the stage, lobby or area where the audience sits and/or
- 97 stands, but also any other portion of the building necessary for
- 98 the operation of the business, including any kitchen area, bar
- 99 area, storage area and office space, but excluding any area for
- 100 parking. In addition to the other requirements of this
- 101 subparagraph, the business must also serve food to guests for
- 102 compensation within the building and derive the majority of its
- 103 revenue from event-related fees, including, but not limited to,
- 104 admission fees or ticket sales to live entertainment in the
- 105 building, and from the rental of all or part of the facilities of
- 106 the business in the building to another party for a specific event
- 107 or function.
- 108 (n) "Club" means an association or a corporation:
- 109 (i) Organized or created under the laws of this
- 110 state for a period of five (5) years prior to July 1, 1966;
- 111 (ii) Organized not primarily for pecuniary profit
- 112 but for the promotion of some common object other than the sale or
- 113 consumption of alcoholic beverages;
- 114 (iii) Maintained by its members through the
- 115 payment of annual dues;
- 116 (iv) Owning, hiring or leasing a building or space
- in a building of such extent and character as may be suitable and
- 118 adequate for the reasonable and comfortable use and accommodation
- 119 of its members and their quests;

121	conducted by a board of directors, board of governors, executive
122	committee, or similar governing body chosen by the members at a
123	regular meeting held at some periodic interval; and
124	(vi) No member, officer, agent or employee of
125	which is paid, or directly or indirectly receives, in the form of
126	a salary or other compensation any profit from the distribution or
127	sale of alcoholic beverages to the club or to members or guests of
128	the club beyond such salary or compensation as may be fixed and
129	voted at a proper meeting by the board of directors or other
130	governing body out of the general revenues of the club.
131	The department may, in its discretion, waive the five-year
132	provision of this paragraph. In order to qualify under this
133	paragraph, a club must file with the department, at the time of
134	its application for a license under this chapter, two (2) copies
135	of a list of the names and residences of its members and similarly
136	file, within ten (10) days after the election of any additional
137	member, his name and address. Each club applying for a license
138	shall also file with the department at the time of the application
139	a copy of its articles of association, charter of incorporation,
140	bylaws or other instruments governing the business and affairs
141	thereof.
142	(o) "Qualified resort area" means any area or locality

outside of the limits of incorporated municipalities in this state

commonly known and accepted as a place which regularly and

The affairs and management of which are

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145 customarily attracts tourists, vacationists and other transients 146 because of its historical, scenic or recreational facilities or attractions, or because of other attributes which regularly and 147 customarily appeal to and attract tourists, vacationists and other 148 149 transients in substantial numbers; however, no area or locality 150 shall so qualify as a resort area until it has been duly and 151 properly approved as such by the department. The department may 152 not approve an area as a qualified resort area after July 1, 2018, 153 if any portion of such proposed area is located within two (2) 154 miles of a convent or monastery that is located in a county 155 traversed by Interstate 55 and U.S. Highway 98. A convent or 156 monastery may waive such distance restrictions in favor of 157 allowing approval by the department of an area as a qualified 158 resort area. Such waiver shall be in written form from the owner, 159 the governing body, or the appropriate officer of the convent or 160 monastery having the authority to execute such a waiver, and the 161 waiver shall be filed with and verified by the department before 162 becoming effective.

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

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170	(ii) The term includes any state park which is
171	declared a resort area by the department; however, such
172	declaration may only be initiated in a written request for resort
173	area status made to the department by the Executive Director of
174	the Department of Wildlife, Fisheries and Parks, and no permit for
175	the sale of any alcoholic beverage, as defined in this chapter,
176	except an on-premises retailer's permit, shall be issued for a
177	hotel, restaurant or bed and breakfast inn in such park.
178	(iii) The term includes:
179	1. The clubhouses associated with the state
180	park golf courses at the Lefleur's Bluff State Park, the John Kyle
181	State Park, the Percy Quin State Park and the Hugh White State
182	Park;
183	2. The clubhouse and associated golf course,
184	tennis courts and related facilities and swimming pool and related
185	facilities where the golf course, tennis courts and related
186	facilities and swimming pool and related facilities are adjacent
187	to one or more planned residential developments and the golf
188	course and all such developments collectively include at least
189	seven hundred fifty (750) acres and at least four hundred (400)
190	residential units;
191	3. Any facility located on property that is a
192	game reserve with restricted access that consists of at least

three thousand (3,000) contiguous acres with no public roads and

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194	that	offers	as	a	service	hunts	for	a	fee	to	overnight	guests	of
195	the :	facility	у;										

- 4. Any facility located on federal property surrounding a lake and designated as a recreational area by the United States Army Corps of Engineers that consists of at least one thousand five hundred (1,500) acres;
- 5. Any facility that is located in a
 municipality that is bordered by the Pearl River, traversed by
 Mississippi Highway 25, adjacent to the boundaries of the Jackson
 International Airport and is located in a county which has voted
 against coming out from under the dry law; however, any such
 facility may only be located in areas designated by the governing
 authorities of such municipality;
- 207 6. Any municipality with a population in
 208 excess of ten thousand (10,000) according to the latest federal
 209 decennial census that is located in a county that is bordered by
 210 the Pearl River and is not traversed by Interstate Highway 20,
 211 with a population in excess of forty-five thousand (45,000)
 212 according to the latest federal decennial census; * * *
- defined in Chapter 912, Local and Private Laws of 2007;

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

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The West Pearl Restaurant Tax District as

218	A. Owned by the Pearl River Valley
219	Water Supply District, and/or
220	B. Located within the Reservoir
221	Community District, zoned commercial, east of Old Fannin Road,
222	north of Regatta Drive, south of Spillway Road, west of Hugh Ward
223	Boulevard and accessible by Old Fannin Road, Spillway Road, Spann
224	Drive and/or Lake Vista Place, and/or
225	C. Located within the Reservoir
226	Community District, zoned commercial, west of Old Fannin Road,
227	south of Spillway Road and extending to the boundary of the
228	corporate limits of the City of Flowood, Mississippi;
229	b. The board of supervisors of such
230	county, with respect to B and C of item 8.a., may by resolution or
231	other order:
232	A. Specify the hours of operation
233	of facilities that offer alcoholic beverages for sale,
234	B. Specify the percentage of
235	revenue that facilities that offer alcoholic beverages for sale
236	must derive from the preparation, cooking and serving of meals and
237	not from the sale of beverages, and
238	C. Designate the areas in which
239	facilities that offer alcoholic beverages for sale may be located;
240	9. Any facility located on property that is a
241	game reserve with restricted access that consists of at least
242	eight hundred (800) contiguous acres with no public roads, that

243	offers as a service hunts for a fee to overnight guests of the
244	facility, and has accommodations for at least fifty (50) overnight
245	guests;
246	10. Any facility that:
247	a. Consists of at least six thousand
248	(6,000) square feet being heated and cooled along with an
249	additional adjacent area that consists of at least two thousand
250	two hundred (2,200) square feet regardless of whether heated and
251	cooled,
252	b. For a fee is used to host events such
253	as weddings, reunions and conventions,
254	c. Provides lodging accommodations
255	regardless of whether part of the facility and/or located adjacent
256	to or in close proximity to the facility, and
257	d. Is located on property that consists
258	of at least thirty (30) contiguous acres;
259	11. Any facility and related property:
260	a. Located on property that consists of
261	at least one hundred twenty-five (125) contiguous acres and
262	consisting of an eighteen (18) hole golf course, and/or located in
263	a facility that consists of at least eight thousand (8,000) square
264	feet being heated and cooled,
265	b. Used for the purpose of providing

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meals and hosting events, and

267	c. Used for the purpose of teaching
268	culinary arts courses and/or turf management and grounds keeping
269	courses, and/or outdoor recreation and leadership courses;
270	12. Any facility and related property that:
271	a. Consist of at least eight thousand
272	(8,000) square feet being heated and cooled,
273	b. For a fee is used to host events,
274	c. Is used for the purpose of culinary
275	arts courses, and/or live entertainment courses and art
276	performances, and/or outdoor recreation and leadership courses;
277	13. The clubhouse and associated golf course
278	where the golf course is adjacent to one or more residential
279	developments and the golf course and all such developments
280	collectively include at least two hundred (200) acres and at least
281	one hundred fifty (150) residential units and are located a. in a
282	county that has voted against coming out from under the dry law;
283	and b. outside of but in close proximity to a municipality in such
284	county which has voted under Section 67-1-14, after January 1,
285	2013, to come out from under the dry law;
286	14. The clubhouse and associated eighteen
287	(18) hole golf course located in a municipality traversed by
288	Interstate Highway 55 and U.S. Highway 51 that has voted to come
289	out from under the dry law;
290	15. a. Land that is planned for mixed use
201	development and consists of at least two hundred (200) contiguous

292	acres with one or more planned residential developments
293	collectively planned to include at least two hundred (200)
294	residential units when completed, and also including a facility
295	that consists of at least four thousand (4,000) square feet that
296	is not part of such land but is located adjacent to or in close
297	proximity thereto, and which land is located:
298	A. In a county that has voted to
299	come out from under the dry law,
300	B. Outside the corporate limits of
301	any municipality in such county and adjacent to or in close
302	proximity to a golf course located in a municipality in such
303	county, and
304	C. Within one (1) mile of a state
305	institution of higher learning;
306	b. The board of supervisors of such
307	county may by resolution or other order:
308	A. Specify the hours of operation
309	of facilities that offer alcoholic beverages for sale,
310	B. Specify the percentage of
311	revenue that facilities that offer alcoholic beverages for sale
312	must derive from the preparation, cooking and serving of meals and
313	not from the sale of beverages, and

facilities that offer alcoholic beverages for sale may be located;

C. Designate the areas in which

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316	16. Any facility with a capacity of five
317	hundred (500) people or more, to be used as a venue for private
318	events, on a tract of land in the Southwest Quarter of Section 33,
319	Township 2 South, Range 7 East, of a county where U.S. Highway 45
320	and U.S. Highway 72 intersect and that has not voted to come out
321	from under the dry law;
322	17. One hundred five (105) contiguous acres,
323	more or less, located in Hinds County, Mississippi, and in the
324	City of Jackson, Mississippi, whereon are constructed a variety of
325	buildings, improvements, grounds or objects for the purpose of
326	holding events thereon to promote agricultural and industrial
327	development in Mississippi;
328	18. Land that is owned by a state institution
329	of higher learning and:
330	a. Located entirely within a county that
331	has elected by majority vote not to permit the transportation,
332	storage, sale, distribution, receipt and/or manufacture of light
333	wine and beer pursuant to Section 67-3-7, and
334	b. Adjacent to but outside the
335	incorporated limits of a municipality that has elected by majority
336	vote to permit the sale, receipt, storage and transportation of
337	light wine and beer pursuant to Section 67-3-9.
338	If any portion of the land described in this item 18 has been
339	declared a qualified resort area by the department before July 1,

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340	2020, then that qualified resort area shall be incorporated into
341	the qualified resort area created by this item 18;
342	19. Any facility and related property:
343	a. Used as a flea market or similar
344	venue during a weekend (Saturday and Sunday) immediately preceding
345	the first Monday of a month and having an annual average of at
346	least one thousand (1,000) visitors for each such weekend and five
347	hundred (500) vendors for Saturday of each such weekend, and
348	b. Located in a county that has not
349	voted to come out from under the dry law and outside of but in
350	close proximity to a municipality located in such county and which
351	municipality has voted to come out from under the dry law;
352	20. Blocks 1, 2 and 3 of the original town
353	square in any municipality with a population in excess of one
354	thousand five hundred (1,500) according to the latest federal
355	decennial census and which is located in:
356	a. A county traversed by Interstate 55
357	and Interstate 20, and
358	b. A judicial district that has not
359	voted to come out from under the dry law;
360	21. Any municipality with a population in
361	excess of two thousand (2,000) according to the latest federal
362	decennial census and in which is located a part of White's Creek
363	Lake and in which H S Highway 82 intersects with Mississippi

365	one (1) side by the Big Black River; * * *
366	22. A restaurant located on a two-acre tract
367	adjacent to a five-hundred-fifty-acre lake in the northeast corner
368	of a county traversed by U.S. Interstate 55 and U.S. Highway 84;
369	23. Any tracts of land in Oktibbeha County,
370	situated north of Bailey Howell Drive, Lee Boulevard and Old
371	Mayhew Road, east of George Perry Street and south of Mississippi
372	Highway 182, and not located on the property of a state
373	institution of higher learning; however, the board of supervisors
374	of such county may by resolution or other order:
375	a. Specify the hours of operation of
376	facilities that offer alcoholic beverages for sale;
377	b. Specify the percentage of revenue
378	that facilities that offer alcoholic beverages for sale must
379	derive from the preparation, cooking and serving of meals and not
380	from the sale of beverages; and
381	c. Designate the areas in which
382	facilities that offer alcoholic beverages for sale may be located;
383	24. A municipality in which Mississippi
384	Highway 27 and Mississippi Highway 28 intersect; * * *
385	25. A municipality through which run

Highway 9 and located in a county that is partially bordered on

Mississippi Highway 35 and Interstate 20; * * *

Highway 16 and Mississippi Highway 35 intersect; * * *

26. A municipality in which Mississippi

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389	27. A municipality in which U.S. Highway 82
390	and Old Highway 61 intersect; * * *
391	28. A municipality in which Mississippi
392	Highway 8 meets Mississippi Highway 1; * * *
393	29. A municipality in which U.S. Highway 82
394	and Mississippi Highway 1 intersect; * * *
395	30. A municipality in which Mississippi
396	Highway 50 meets Mississippi Highway 9; * * *
397	31. An area bounded on the north by Pearl
398	Street, on the east by West Street, on the south by Court Street
399	and on the west by Farish Street, within a municipality bordered
400	on the east by the Pearl River and through which run Interstate 20
401	and Interstate 55; * * *
402	32. Any facility and related property that:
403	a. Is contracted for mixed-use
404	development improvements consisting of office and residential
405	space and a restaurant and lounge, partially occupying the
406	renovated space of a four-story commercial building which
407	previously served as a financial institution; and adjacent
408	property to the west consisting of a single-story office building
409	that was originally occupied by the Brotherhood of Carpenters and
410	Joiners of American Local Number 569; and
411	b. Is situated on a tract of land
412	consisting of approximately one and one-tenth (1.10) acres, and
413	the adjacent property to the west consisting of approximately 0.5

414	acres,	located	in	a	municipality	which	is	the	seat	of	county
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- 415 government, situated south of Interstate 10, traversed by U.S.
- 416 Highway 90, partially bordered on one (1) side by the Pascagoula
- 417 River and having its most southern boundary bordered by the Gulf
- 418 of Mexico, with a population greater than twenty-two thousand
- 419 (22,000) according to the 2010 federal decennial census; however,
- 420 the governing authorities of such a municipality may by ordinance:
- 421 A. Specify the hours of operation
- 422 of facilities that offer alcoholic beverages for sale;
- B. Specify the percentage of
- 424 revenue that facilities that offer alcoholic beverages for sale
- 425 must derive from the preparation, cooking and serving of meals and
- 426 not from the sale of beverages; and
- 427 C. Designate the areas within the
- 428 facilities in which alcoholic beverages may be offered for sale;
- 429 33. Any facility with a maximum capacity of
- 430 one hundred twenty (120) people that consists of at least three
- 431 thousand (3,000) square feet being heated and cooled, has a
- 432 commercial kitchen, has a pavilion that consists of at least nine
- 433 thousand (9,000) square feet and is located on land more
- 434 particularly described as follows:
- 435 All that part of the East Half of the Northwest Quarter of Section
- 436 21, Township 7 South, Range 4 East, Union County, Mississippi,
- 437 that lies South of Mississippi State Highway 348 right-of-way and
- 438 containing 19.48 acres, more or less.

439	ALSO,

- 440 The Northeast 38 acres of the Southwest Quarter of Section 21,
- 441 Township 7 South, Range 4 East, Union County, Mississippi.
- 442 ALSO,
- 443 The South 81 1/2 acres of the Southwest Quarter of Section 21,
- 444 Township 7 South, Range 4 East, Union County, Mississippi; * * *
- 445 34. A municipality in which U.S. Highway 51
- 446 and Mississippi Highway 16 intersect; * * * and
- 447 35. Any facility used by a soccer club and
- 448 located on Old Highway 11 between one-tenth (0.1) and two-tenths
- 449 (0.2) of a mile from its intersection with Oak Grove Road, in a
- 450 county in which U.S. Highway 98 and Mississippi Highway 589
- 451 intersect.
- The status of these municipalities, districts, clubhouses,
- 453 facilities, golf courses and areas described in * * * this
- 454 paragraph (o)(iii) * * * as qualified resort areas does not
- 455 require any declaration of same by the department.
- The governing authorities of a municipality described, in
- 457 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31 or
- 458 34 of this paragraph (o)(iii) may by ordinance: specify the hours
- 459 of operation of facilities offering alcoholic beverages for sale;
- 460 specify the percentage of revenue that facilities offering
- 461 alcoholic beverages for sale must derive from the preparation,
- 462 cooking and serving of meals and not from the sale of beverages;



463	and design	nate	the	areas	in	which	facilities	offering	alcoholic
161	beverages	for	g 2] 0	matr	h 0	1002+00	7		

- 465 "Native wine" means any product, produced in (g) Mississippi for sale, having an alcohol content not to exceed 466 467 twenty-one percent (21%) by weight and made in accordance with 468 revenue laws of the United States, which shall be obtained 469 primarily from the alcoholic fermentation of the juice of ripe 470 grapes, fruits, berries, honey or vegetables grown and produced in 471 Mississippi; provided that bulk, concentrated or fortified wines used for blending may be produced without this state and used in 472 473 producing native wines. The department shall adopt and promulgate 474 rules and regulations to permit a producer to import such bulk 475 and/or fortified wines into this state for use in blending with 476 native wines without payment of any excise tax that would 477 otherwise accrue thereon.
- 478 (q) "Native winery" means any place or establishment 479 within the State of Mississippi where native wine is produced, in 480 whole or in part, for sale.
- 481 "Bed and breakfast inn" means an establishment (r)482 within a municipality where in consideration of payment, breakfast 483 and lodging are habitually furnished to travelers and wherein are 484 located not less than eight (8) and not more than nineteen (19) 485 adequately furnished and completely separate sleeping rooms with 486 adequate facilities, that persons usually apply for and receive as overnight accommodations; however, such restriction on the minimum 487

- number of sleeping rooms shall not apply to establishments on the
 National Register of Historic Places. No place shall qualify as a
 bed and breakfast inn under this chapter unless on the date of the
 initial application for a license under this chapter more than
 fifty percent (50%) of the sleeping rooms are located in a
 structure formerly used as a residence.
- 494 (s) "Board" shall refer to the Board of Tax Appeals of 495 the State of Mississippi.
- 496 (t) "Spa facility" means an establishment within a
 497 municipality or qualified resort area and owned by a hotel where,
 498 in consideration of payment, patrons receive from licensed
 499 professionals a variety of private personal care treatments such
 500 as massages, facials, waxes, exfoliation and hairstyling.
- (u) "Art studio or gallery" means an establishment
 within a municipality or qualified resort area that is in the sole
 business of allowing patrons to view and/or purchase paintings and
 other creative artwork.
- 505 "Cooking school" means an establishment within a 506 municipality or qualified resort area and owned by a nationally 507 recognized company that offers an established culinary education 508 curriculum and program where, in consideration of payment, patrons 509 are given scheduled professional group instruction on culinary 510 techniques. For purposes of this paragraph, the definition of 511 cooking school shall not include schools or classes offered by grocery stores, convenience stores or drugstores. 512

513	(w) "Campus" means property owned by a public school
514	district, community or junior college, college or university in
515	this state where educational courses are taught, school functions
516	are held, tests and examinations are administered or academic
517	course credits are awarded; however, the term shall not include
518	any "restaurant" or "hotel" that is located on property owned by a
519	community or junior college, college or university in this state,
520	and is operated by a third party who receives all revenue
521	generated from food and alcoholic beverage sales.

- 522 (x)"Native spirit" shall mean any beverage, produced 523 in Mississippi for sale, manufactured primarily by the 524 distillation of fermented grain, starch, molasses or sugar 525 produced in Mississippi, including dilutions and mixtures of these 526 beverages. In order to be classified as "native spirit" under the 527 provisions of this chapter, at least fifty-one percent (51%) of the finished product by volume shall have been obtained from 528 distillation of fermented grain, starch, molasses or sugar grown 529 530 and produced in Mississippi.
- (y) "Native distillery" shall mean any place or establishment within this state where native spirit is produced in whole or in part for sale.
- SECTION 2. This act shall take effect and be in force from and after its passage.