

By: Senator(s) Chassaniol, Blackwell,  
Younger, Barnett

To: Finance

SENATE BILL NO. 2875

1 AN ACT TO AMEND SECTION 67-3-3, MISSISSIPPI CODE OF 1972, TO  
 2 REDEFINE BEER AS A FERMENTED BEVERAGE OF ANY NAME OR DESCRIPTION  
 3 HAVING AN ALCOHOLIC CONTENT OF NOT MORE THAN 8% BY WEIGHT, BREWED  
 4 OR PRODUCED FROM MALT, IN WHOLE OR IN PART, OR FROM ANY MALT  
 5 SUBSTITUTE, OR AS A PRODUCT, NOT EXCEEDING AN ALCOHOLIC CONTENT OF  
 6 8% BY WEIGHT, DESCRIBED OR DEFINED AS "BEER" OR A "MALT BEVERAGE"  
 7 IN EITHER THE FEDERAL ALCOHOL ADMINISTRATION ACT AT 27 U.S.C.  
 8 SECTION 211(A) (7) OR THE INTERNAL REVENUE CODE AT 26 U.S.C.  
 9 SECTION 5052(A) OR ANY REGULATION OR RULE PROMULGATED BY THE  
 10 ALCOHOL AND TOBACCO TAX AND TRADE BUREAU OR THE INTERNAL REVENUE  
 11 SERVICE PERTAINING TO "BEER" OR "MALT BEVERAGES"; AND FOR RELATED  
 12 PURPOSES.

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

14 **SECTION 1.** Section 67-3-3, Mississippi Code of 1972, is  
 15 amended as follows:

16 67-3-3. When used in this chapter, unless the context  
 17 indicates otherwise:

18 (a) "Commissioner" means the Commissioner of Revenue of  
 19 the Department of Revenue of the State of Mississippi, and his  
 20 authorized agents and employees.

21 (b) "Person" means one or more persons, a company, a  
 22 corporation, a partnership, a syndicate or an association.



23 (c) "Brewpub" shall have the meaning ascribed to such  
24 term in Section 27-71-301.

25 (d) "Beer" means a \* \* \* fermented beverage of any name  
26 or description having an alcoholic content of not more than eight  
27 percent (8%) by weight, brewed or produced from malt, in whole or  
28 in part, or from any malt substitute. "Malt substitute" may  
29 include, but is not limited to, rice, grain of any kind, bran,  
30 sugar or molasses.

31 "Beer" may also include those products, not exceeding an  
32 alcoholic content of eight percent (8%) by weight, described or  
33 defined as "beer" or "malt beverages" in either the Federal  
34 Alcohol Administration Act at 27 U.S.C. Section 211(a)(7) or the  
35 Internal Revenue Code at 26 U.S.C. Section 5052(a) or any  
36 regulation or rule promulgated by the Alcohol and Tobacco Tax and  
37 Trade Bureau or the Internal Revenue Service pertaining to "beer"  
38 or "malt beverages."

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

41 (f) "Small craft brewery" means a person having a  
42 permit under this chapter to manufacture or brew light wine, light  
43 spirit product or beer in this state and who manufactures or brews  
44 not more than sixty thousand (60,000) barrels of light wine, light  
45 spirit product or beer at all breweries that such person or its  
46 affiliates, subsidiary or parent company owns or controls or with  
47 whom such person contracts with for the manufacture of light wine,



48 light spirit product or beer. For purposes of this paragraph,  
49 contract-brewed beer manufactured by a person having a permit  
50 under this chapter to manufacture or brew light wine, light spirit  
51 product or beer shall be included in the sixty-thousand-barrel  
52 limitation.

53 (g) "Growler" means a sealed container that holds not  
54 more than one hundred twenty-eight (128) ounces of light wine,  
55 light spirit product or beer. A growler must have a label on it  
56 stating what it contains.

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

59 (i) "Contract-brewed beer" means beer brewed by a  
60 manufacturer who:

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

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

67 (iii) Has no right to sell the beer to any other  
68 beer manufacturer, importer or wholesaler other than the beer  
69 manufacturer who contracted for the beer.

70 (j) "Light spirit product" means a beverage of an  
71 alcoholic content of not more than six percent (6%) by weight and



72 containing one or more distilled spirits, as defined in Section  
73 67-1-5.

74 (k) "Microbrewery" means a person having a permit under  
75 this chapter to manufacture or brew light wine, light spirit  
76 product or beer in this state and who manufactures or brews not  
77 more than three thousand (3,000) barrels of light wine, light  
78 spirit product or beer at its permitted location.

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

