

By: Representative Roberson

To: Ways and Means

HOUSE BILL NO. 252

1 AN ACT TO AMEND SECTION 67-1-51, MISSISSIPPI CODE OF 1972, TO  
 2 EXTEND THE DATE OF THE REPEALER ON THE AUTHORITY OF THE DEPARTMENT  
 3 OF REVENUE TO ISSUE A FESTIVAL WINE PERMIT; TO AMEND SECTION  
 4 67-1-41, MISSISSIPPI CODE OF 1972, TO EXTEND THE EXPIRATION DATE  
 5 OF THE EXCEPTION TO THE STATUTE REQUIRING THE DEPARTMENT OF  
 6 REVENUE TO SERVE AS A WHOLESALE DISTRIBUTOR AND SELLER OF  
 7 ALCOHOLIC BEVERAGES FOR THOSE ALCOHOLIC BEVERAGES SOLD BY THE  
 8 HOLDER OF A FESTIVAL WINE PERMIT; TO AMEND SECTION 67-1-77,  
 9 MISSISSIPPI CODE OF 1972, TO EXTEND THE EXPIRATION DATE ON THE  
 10 AUTHORITY OF A DISTILLER, WINE MANUFACTURER, RECTIFIER, BLENDER OR  
 11 BOTTLER TO HAVE A FINANCIAL INTEREST IN A WINE FESTIVAL PERMIT; TO  
 12 AMEND SECTION 27-71-5, MISSISSIPPI CODE OF 1972, TO EXTEND THE  
 13 DATE OF THE REPEALER ON THE ANNUAL PRIVILEGE LICENSE TAX FOR A  
 14 FESTIVAL WINE PERMIT; AND FOR RELATED PURPOSES.

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

16 **SECTION 1.** Section 67-1-51, Mississippi Code of 1972, is  
 17 amended as follows:

18 67-1-51. (1) Permits which may be issued by the department  
 19 shall be as follows:

20 (a) **Manufacturer's permit.** A manufacturer's permit  
 21 shall permit the manufacture, importation in bulk, bottling and  
 22 storage of alcoholic liquor and its distribution and sale to  
 23 manufacturers holding permits under this article in this state and



24 to persons outside the state who are authorized by law to purchase  
25 the same, and to sell as provided by this article.

26 Manufacturer's permits shall be of the following classes:

27 Class 1. Distiller's and/or rectifier's permit, which shall  
28 authorize the holder thereof to operate a distillery for the  
29 production of distilled spirits by distillation or redistillation  
30 and/or to operate a rectifying plant for the purifying, refining,  
31 mixing, blending, flavoring or reducing in proof of distilled  
32 spirits and alcohol.

33 Class 2. Wine manufacturer's permit, which shall authorize  
34 the holder thereof to manufacture, import in bulk, bottle and  
35 store wine or vinous liquor.

36 Class 3. Native wine producer's permit, which shall  
37 authorize the holder thereof to produce, bottle, store and sell  
38 native wines.

39 Class 4. Native spirit producer's permit, which shall  
40 authorize the holder thereof to produce, bottle, store and sell  
41 native spirits.

42 (b) **Package retailer's permit.** Except as otherwise  
43 provided in this paragraph and Section 67-1-52, a package  
44 retailer's permit shall authorize the holder thereof to operate a  
45 store exclusively for the sale at retail in original sealed and  
46 unopened packages of alcoholic beverages, including native wines  
47 and native spirits, not to be consumed on the premises where sold.  
48 Alcoholic beverages shall not be sold by any retailer in any



49 package or container containing less than fifty (50) milliliters  
50 by liquid measure. A package retailer's permit, with prior  
51 approval from the department, shall authorize the holder thereof  
52 to sample new product furnished by a manufacturer's representative  
53 or his employees at the permitted place of business so long as the  
54 sampling otherwise complies with this article and applicable  
55 department regulations. Such samples may not be provided to  
56 customers at the permitted place of business. In addition to the  
57 sale at retail of packages of alcoholic beverages, the holder of a  
58 package retailer's permit is authorized to sell at retail  
59 corkscrews, wine glasses, soft drinks, ice, juices, mixers and  
60 other beverages commonly used to mix with alcoholic beverages.  
61 Nonalcoholic beverages sold by the holder of a package retailer's  
62 permit shall not be consumed on the premises where sold.

63 (c) **On-premises retailer's permit.** Except as otherwise  
64 provided in subsection (5) of this section, an on-premises  
65 retailer's permit shall authorize the sale of alcoholic beverages,  
66 including native wines and native spirits, for consumption on the  
67 licensed premises only; however, a patron of the permit holder may  
68 remove one (1) bottle of wine from the licensed premises if: (i)  
69 the patron consumed a portion of the bottle of wine in the course  
70 of consuming a meal purchased on the licensed premises; (ii) the  
71 permit holder securely reseals the bottle; (iii) the bottle is  
72 placed in a bag that is secured in a manner so that it will be  
73 visibly apparent if the bag is opened; and (iv) a dated receipt



74 for the wine and the meal is available. Additionally, as part of  
75 a carryout order, a permit holder may sell one (1) bottle of wine  
76 to be removed from the licensed premises for every two (2) entrees  
77 ordered. Such a permit shall be issued only to qualified hotels,  
78 restaurants and clubs, small craft breweries, microbreweries, and  
79 to common carriers with adequate facilities for serving  
80 passengers. In resort areas, whether inside or outside of a  
81 municipality, the department, in its discretion, may issue  
82 on-premises retailer's permits to such establishments as it deems  
83 proper. An on-premises retailer's permit when issued to a common  
84 carrier shall authorize the sale and serving of alcoholic  
85 beverages aboard any licensed vehicle while moving through any  
86 county of the state; however, the sale of such alcoholic beverages  
87 shall not be permitted while such vehicle is stopped in a county  
88 that has not legalized such sales. If an on-premises retailer's  
89 permit is applied for by a common carrier operating solely in the  
90 water, such common carrier must, along with all other  
91 qualifications for a permit, (i) be certified to carry at least  
92 one hundred fifty (150) passengers and/or provide overnight  
93 accommodations for at least fifty (50) passengers and (ii) operate  
94 primarily in the waters within the State of Mississippi which lie  
95 adjacent to the State of Mississippi south of the three (3) most  
96 southern counties in the State of Mississippi and/or on the  
97 Mississippi River or navigable waters within any county bordering  
98 on the Mississippi River.



99                   (d) **Solicitor's permit.** A solicitor's permit shall  
100 authorize the holder thereof to act as salesman for a manufacturer  
101 or wholesaler holding a proper permit, to solicit on behalf of his  
102 employer orders for alcoholic beverages, and to otherwise promote  
103 his employer's products in a legitimate manner. Such a permit  
104 shall authorize the representation of and employment by one (1)  
105 principal only. However, the permittee may also, in the  
106 discretion of the department, be issued additional permits to  
107 represent other principals. No such permittee shall buy or sell  
108 alcoholic beverages for his own account, and no such beverage  
109 shall be brought into this state in pursuance of the exercise of  
110 such permit otherwise than through a permit issued to a wholesaler  
111 or manufacturer in the state.

112                   (e) **Native wine retailer's permit.** Except as otherwise  
113 provided in subsection (5) of this section, a native wine  
114 retailer's permit shall be issued only to a holder of a Class 3  
115 manufacturer's permit, and shall authorize the holder thereof to  
116 make retail sales of native wines to consumers for on-premises  
117 consumption or to consumers in originally sealed and unopened  
118 containers at an establishment located on the premises of or in  
119 the immediate vicinity of a native winery. When selling to  
120 consumers for on-premises consumption, a holder of a native wine  
121 retailer's permit may add to the native wine alcoholic beverages  
122 not produced on the premises, so long as the total volume of  
123 foreign beverage components does not exceed twenty percent (20%)



124 of the mixed beverage. Hours of sale shall be the same as those  
125 authorized for on-premises permittees in the city or county in  
126 which the native wine retailer is located.

127 (f) **Temporary retailer's permit.** Except as otherwise  
128 provided in subsection (5) of this section, a temporary retailer's  
129 permit shall permit the purchase and resale of alcoholic  
130 beverages, including native wines and native spirits, during legal  
131 hours on the premises described in the temporary permit only.

132 Temporary retailer's permits shall be of the following  
133 classes:

134 Class 1. A temporary one-day permit may be issued to bona  
135 fide nonprofit civic or charitable organizations authorizing the  
136 sale of alcoholic beverages, including native wine and native  
137 spirit, for consumption on the premises described in the temporary  
138 permit only. Class 1 permits may be issued only to applicants  
139 demonstrating to the department, by a statement signed under  
140 penalty of perjury submitted ten (10) days prior to the proposed  
141 date or such other time as the department may determine, that they  
142 meet the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)  
143 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.  
144 Class 1 permittees shall obtain all alcoholic beverages from  
145 package retailers located in the county in which the temporary  
146 permit is issued. Alcoholic beverages remaining in stock upon  
147 expiration of the temporary permit may be returned by the  
148 permittee to the package retailer for a refund of the purchase



149 price upon consent of the package retailer or may be kept by the  
150 permittee exclusively for personal use and consumption, subject to  
151 all laws pertaining to the illegal sale and possession of  
152 alcoholic beverages. The department, following review of the  
153 statement provided by the applicant and the requirements of the  
154 applicable statutes and regulations, may issue the permit.

155 Class 2. A temporary permit, not to exceed seventy (70)  
156 days, may be issued to prospective permittees seeking to transfer  
157 a permit authorized in paragraph (c) of this subsection. A Class  
158 2 permit may be issued only to applicants demonstrating to the  
159 department, by a statement signed under the penalty of perjury,  
160 that they meet the qualifications of Sections 67-1-5(1), (m), (n),  
161 (o), (p) or (q), 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and  
162 67-1-59. The department, following a preliminary review of the  
163 statement provided by the applicant and the requirements of the  
164 applicable statutes and regulations, may issue the permit.

165 Class 2 temporary permittees must purchase their alcoholic  
166 beverages directly from the department or, with approval of the  
167 department, purchase the remaining stock of the previous  
168 permittee. If the proposed applicant of a Class 1 or Class 2  
169 temporary permit falsifies information contained in the  
170 application or statement, the applicant shall never again be  
171 eligible for a retail alcohol beverage permit and shall be subject  
172 to prosecution for perjury.



173           Class 3. A temporary one-day permit may be issued to a  
174 retail establishment authorizing the complimentary distribution of  
175 wine, including native wine, to patrons of the retail  
176 establishment at an open house or promotional event, for  
177 consumption only on the premises described in the temporary  
178 permit. A Class 3 permit may be issued only to an applicant  
179 demonstrating to the department, by a statement signed under  
180 penalty of perjury submitted ten (10) days before the proposed  
181 date or such other time as the department may determine, that it  
182 meets the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)  
183 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.  
184 A Class 3 permit holder shall obtain all alcoholic beverages from  
185 the holder(s) of a package retailer's permit located in the county  
186 in which the temporary permit is issued. Wine remaining in stock  
187 upon expiration of the temporary permit may be returned by the  
188 Class 3 temporary permit holder to the package retailer for a  
189 refund of the purchase price, with consent of the package  
190 retailer, or may be kept by the Class 3 temporary permit holder  
191 exclusively for personal use and consumption, subject to all laws  
192 pertaining to the illegal sale and possession of alcoholic  
193 beverages. The department, following review of the statement  
194 provided by the applicant and the requirements of the applicable  
195 statutes and regulations, may issue the permit. No retailer may  
196 receive more than twelve (12) Class 3 temporary permits in a  
197 calendar year. A Class 3 temporary permit shall not be issued to





198 a retail establishment that either holds a merchant permit issued  
199 under paragraph (1) of this subsection, or holds a permit issued  
200 under Chapter 3, Title 67, Mississippi Code of 1972, authorizing  
201 the holder to engage in the business of a retailer of light wine  
202 or beer.

203 (g) **Caterer's permit.** A caterer's permit shall permit  
204 the purchase of alcoholic beverages by a person engaging in  
205 business as a caterer and the resale of alcoholic beverages by  
206 such person in conjunction with such catering business. No person  
207 shall qualify as a caterer unless forty percent (40%) or more of  
208 the revenue derived from such catering business shall be from the  
209 serving of prepared food and not from the sale of alcoholic  
210 beverages and unless such person has obtained a permit for such  
211 business from the Department of Health. A caterer's permit shall  
212 not authorize the sale of alcoholic beverages on the premises of  
213 the person engaging in business as a caterer; however, the holder  
214 of an on-premises retailer's permit may hold a caterer's permit.  
215 When the holder of an on-premises retailer's permit or an  
216 affiliated entity of the holder also holds a caterer's permit, the  
217 caterer's permit shall not authorize the service of alcoholic  
218 beverages on a consistent, recurring basis at a separate, fixed  
219 location owned or operated by the caterer, on-premises retailer or  
220 affiliated entity and an on-premises retailer's permit shall be  
221 required for the separate location. All sales of alcoholic  
222 beverages by holders of a caterer's permit shall be made at the



223 location being catered by the caterer, and, except as otherwise  
224 provided in subsection (5) of this section, such sales may be made  
225 only for consumption at the catered location. The location being  
226 catered may be anywhere within a county or judicial district that  
227 has voted to come out from under the dry laws or in which the sale  
228 and distribution of alcoholic beverages is otherwise authorized by  
229 law. Such sales shall be made pursuant to any other conditions  
230 and restrictions which apply to sales made by on-premises retail  
231 permittees. The holder of a caterer's permit or his employees  
232 shall remain at the catered location as long as alcoholic  
233 beverages are being sold pursuant to the permit issued under this  
234 paragraph (g), and the permittee shall have at the location the  
235 identification card issued by the Alcoholic Beverage Control  
236 Division of the department. No unsold alcoholic beverages may be  
237 left at the catered location by the permittee upon the conclusion  
238 of his business at that location. Appropriate law enforcement  
239 officers and Alcoholic Beverage Control Division personnel may  
240 enter a catered location on private property in order to enforce  
241 laws governing the sale or serving of alcoholic beverages.

242 (h) **Research permit.** A research permit shall authorize  
243 the holder thereof to operate a research facility for the  
244 professional research of alcoholic beverages. Such permit shall  
245 authorize the holder of the permit to import and purchase limited  
246 amounts of alcoholic beverages from the department or from



247 importers, wineries and distillers of alcoholic beverages for  
248 professional research.

249           (i) **Alcohol processing permit.** An alcohol processing  
250 permit shall authorize the holder thereof to purchase, transport  
251 and possess alcoholic beverages for the exclusive use in cooking,  
252 processing or manufacturing products which contain alcoholic  
253 beverages as an integral ingredient. An alcohol processing permit  
254 shall not authorize the sale of alcoholic beverages on the  
255 premises of the person engaging in the business of cooking,  
256 processing or manufacturing products which contain alcoholic  
257 beverages. The amounts of alcoholic beverages allowed under an  
258 alcohol processing permit shall be set by the department.

259           (j) **Hospitality cart permit.** A hospitality cart permit  
260 shall authorize the sale of alcoholic beverages from a mobile cart  
261 on a golf course that is the holder of an on-premises retailer's  
262 permit. The alcoholic beverages sold from the cart must be  
263 consumed within the boundaries of the golf course.

264           (k) **Special service permit.** A special service permit  
265 shall authorize the holder to sell commercially sealed alcoholic  
266 beverages to the operator of a commercial or private aircraft for  
267 en route consumption only by passengers. A special service permit  
268 shall be issued only to a fixed-base operator who contracts with  
269 an airport facility to provide fueling and other associated  
270 services to commercial and private aircraft.



271 (1) **Merchant permit.** Except as otherwise provided in  
272 subsection (5) of this section, a merchant permit shall be issued  
273 only to the owner of a spa facility, an art studio or gallery, or  
274 a cooking school, and shall authorize the holder to serve  
275 complimentary by the glass wine only, including native wine, at  
276 the holder's spa facility, art studio or gallery, or cooking  
277 school. A merchant permit holder shall obtain all wine from the  
278 holder of a package retailer's permit.

279 (m) **Temporary alcoholic beverages charitable auction**  
280 **permit.** A temporary permit, not to exceed five (5) days, may be  
281 issued to a qualifying charitable nonprofit organization that is  
282 exempt from taxation under Section 501(c)(3) or (4) of the  
283 Internal Revenue Code of 1986. The permit shall authorize the  
284 holder to sell alcoholic beverages for the limited purpose of  
285 raising funds for the organization during a live or silent auction  
286 that is conducted by the organization and that meets the following  
287 requirements: (i) the auction is conducted in an area of the  
288 state where the sale of alcoholic beverages is authorized; (ii) if  
289 the auction is conducted on the premises of an on-premises  
290 retailer's permit holder, then the alcoholic beverages to be  
291 auctioned must be stored separately from the alcoholic beverages  
292 sold, stored or served on the premises, must be removed from the  
293 premises immediately following the auction, and may not be  
294 consumed on the premises; (iii) the permit holder may not conduct  
295 more than two (2) auctions during a calendar year; (iv) the permit



296 holder may not pay a commission or promotional fee to any person  
297 to arrange or conduct the auction.

298           (n) **Event venue retailer's permit.** An event venue  
299 retailer's permit shall authorize the holder thereof to purchase  
300 and resell alcoholic beverages, including native wines and native  
301 spirits, for consumption on the premises during legal hours during  
302 events held on the licensed premises if food is being served at  
303 the event by a caterer who is not affiliated with or related to  
304 the permittee. The caterer must serve at least three (3) entrees.  
305 The permit may only be issued for venues that can accommodate two  
306 hundred (200) persons or more. The number of persons a venue may  
307 accommodate shall be determined by the local fire department and  
308 such determination shall be provided in writing and submitted  
309 along with all other documents required to be provided for an  
310 on-premises retailer's permit. The permittee must derive the  
311 majority of its revenue from event-related fees, including, but  
312 not limited to, admission fees or ticket sales for live  
313 entertainment in the building. "Event-related fees" do not  
314 include alcohol, beer or light wine sales or any fee which may be  
315 construed to cover the cost of alcohol, beer or light wine. This  
316 determination shall be made on a per event basis. An event may  
317 not last longer than two (2) consecutive days per week.

318           (o) **Temporary theatre permit.** A temporary theatre  
319 permit, not to exceed five (5) days, may be issued to a charitable  
320 nonprofit organization that is exempt from taxation under Section



321 501(c) (3) or (4) of the Internal Revenue Code and owns or operates  
322 a theatre facility that features plays and other theatrical  
323 performances and productions. Except as otherwise provided in  
324 subsection (5) of this section, the permit shall authorize the  
325 holder to sell alcoholic beverages, including native wines and  
326 native spirits, to patrons of the theatre during performances and  
327 productions at the theatre facility for consumption during such  
328 performances and productions on the premises of the facility  
329 described in the permit. A temporary theatre permit holder shall  
330 obtain all alcoholic beverages from package retailers located in  
331 the county in which the permit is issued. Alcoholic beverages  
332 remaining in stock upon expiration of the temporary theatre permit  
333 may be returned by the permittee to the package retailer for a  
334 refund of the purchase price upon consent of the package retailer  
335 or may be kept by the permittee exclusively for personal use and  
336 consumption, subject to all laws pertaining to the illegal sale  
337 and possession of alcoholic beverages.

338 (p) **Charter ship operator's permit.** Subject to the  
339 provisions of this paragraph (p), a charter ship operator's permit  
340 shall authorize the holder thereof and its employees to serve,  
341 monitor, store and otherwise control the serving and availability  
342 of alcoholic beverages to customers of the permit holder during  
343 private charters under contract provided by the permit holder. A  
344 charter ship operator's permit shall authorize such action by the  
345 permit holder and its employees only as to alcoholic beverages



346 brought onto the permit holder's ship by customers of the permit  
347 holder as part of such a private charter. All such alcoholic  
348 beverages must be removed from the charter ship at the conclusion  
349 of each private charter. A charter ship operator's permit shall  
350 not authorize the permit holder to sell, charge for or otherwise  
351 supply alcoholic beverages to customers, except as authorized in  
352 this paragraph (p). For the purposes of this paragraph (p),  
353 "charter ship operator" means a common carrier that (i) is  
354 certified to carry at least one hundred fifty (150) passengers  
355 and/or provide overnight accommodations for at least fifty (50)  
356 passengers, (ii) operates only in the waters within the State of  
357 Mississippi, which lie adjacent to the State of Mississippi south  
358 of the three (3) most southern counties in the State of  
359 Mississippi, and (iii) provides charters under contract for tours  
360 and trips in such waters.

361 (q) **Distillery retailer's permit.** The holder of a  
362 Class 1 manufacturer's permit may obtain a distillery retailer's  
363 permit. A distillery retailer's permit shall authorize the holder  
364 thereof to sell at retail alcoholic beverages to consumers for  
365 on-premises consumption, or to consumers by the sealed and  
366 unopened bottle from a retail location at the distillery for  
367 off-premises consumption. The holder may only sell product  
368 manufactured by the manufacturer at the distillery described in  
369 the permit. However, when selling to consumers for on-premises  
370 consumption, a holder of a distillery retailer's permit may add



371 other beverages, alcoholic or not, so long as the total volume of  
372 other beverage components containing alcohol does not exceed  
373 twenty percent (20%). Hours of sale shall be the same as those  
374 authorized for on-premises permittees in the city or county in  
375 which the distillery retailer is located.

376         The holder shall not sell at retail more than ten percent  
377 (10%) of the alcoholic beverages produced annually at its  
378 distillery. The holder shall not make retail sales of more than  
379 two and twenty-five one-hundredths (2.25) liters, in the  
380 aggregate, of the alcoholic beverages produced at its distillery  
381 to any one (1) individual for consumption off the premises of the  
382 distillery within a twenty-four-hour period. The hours of sale  
383 shall be the same as those hours for package retailers under this  
384 article. The holder of a distillery retailer's permit is not  
385 required to purchase the alcoholic beverages authorized to be sold  
386 by this paragraph from the department's liquor distribution  
387 warehouse; however, if the holder does not purchase the alcoholic  
388 beverages from the department's liquor distribution warehouse, the  
389 holder shall pay to the department all taxes, fees and surcharges  
390 on the alcoholic beverages that are imposed upon the sale of  
391 alcoholic beverages shipped by the department or its warehouse  
392 operator. In addition to alcoholic beverages, the holder of a  
393 distillery retailer's permit may sell at retail promotional  
394 products from the same retail location, including shirts, hats,





395 glasses, and other promotional products customarily sold by  
396 alcoholic beverage manufacturers.

397 (r) **Festival Wine Permit.** Any wine manufacturer or  
398 native wine producer permitted by Mississippi or any other state  
399 is eligible to obtain a Festival Wine Permit. This permit  
400 authorizes the entity to transport product manufactured by it to  
401 festivals held within the State of Mississippi and sell sealed,  
402 unopened bottles to festival participants. The holder of this  
403 permit may provide samples at no charge to participants.

404 "Festival" means any event at which three (3) or more vendors are  
405 present at a location for the sale or distribution of goods. The  
406 holder of a Festival Wine Permit is not required to purchase the  
407 alcoholic beverages authorized to be sold by this paragraph from  
408 the department's liquor distribution warehouse. However, if the  
409 holder does not purchase the alcoholic beverages from the  
410 department's liquor distribution warehouse, the holder of this  
411 permit shall pay to the department all taxes, fees and surcharges  
412 on the alcoholic beverages sold at such festivals that are imposed  
413 upon the sale of alcoholic beverages shipped by the Alcoholic  
414 Beverage Control Division of the Department of Revenue.

415 Additionally, the entity shall file all applicable reports and  
416 returns as prescribed by the department. This permit is issued  
417 per festival and provides authority to sell for two (2)  
418 consecutive days during the hours authorized for on-premises  
419 permittees' sales in that county or city. The holder of the



420 permit shall be required to maintain all requirements set by Local  
421 Option Law for the service and sale of alcoholic beverages. This  
422 permit may be issued to entities participating in festivals at  
423 which a Class 1 temporary permit is in effect.

424 This paragraph (r) shall stand repealed from and after July  
425 1, \* \* \* 2026.

426 (s) **Charter vessel operator's permit.** Subject to the  
427 provisions of this paragraph (s), a charter vessel operator's  
428 permit shall authorize the holder thereof and its employees to  
429 sell and serve alcoholic beverages to passengers of the permit  
430 holder during public tours, historical tours, ecological tours and  
431 sunset cruises provided by the permit holder. The permit shall  
432 authorize the holder to only sell alcoholic beverages, including  
433 native wines, to passengers of the charter vessel operator during  
434 public tours, historical tours, ecological tours and sunset  
435 cruises provided by the permit holder aboard the charter vessel  
436 operator for consumption during such tours and cruises on the  
437 premises of the charter vessel operator described in the permit.  
438 For the purposes of this paragraph (s), "charter vessel operator"  
439 means a common carrier that (i) is certified to carry at least  
440 forty-nine (49) passengers, (ii) operates only in the waters  
441 within the State of Mississippi, which lie south of Interstate 10  
442 in the three (3) most southern counties in the State of  
443 Mississippi, and lie adjacent to the State of Mississippi south of  
444 the three (3) most southern counties in the State of Mississippi,



445 extending not further than one (1) mile south of such counties,  
446 and (iii) provides vessel services for tours and cruises in such  
447 waters as provided in this paragraph(s).

448           (t) **Native spirit retailer's permit.** Except as  
449 otherwise provided in subsection (5) of this section, a native  
450 spirit retailer's permit shall be issued only to a holder of a  
451 Class 4 manufacturer's permit, and shall authorize the holder  
452 thereof to make retail sales of native spirits to consumers for  
453 on-premises consumption or to consumers in originally sealed and  
454 unopened containers at an establishment located on the premises of  
455 or in the immediate vicinity of a native distillery. When selling  
456 to consumers for on-premises consumption, a holder of a native  
457 spirit retailer's permit may add to the native spirit alcoholic  
458 beverages not produced on the premises, so long as the total  
459 volume of foreign beverage components does not exceed twenty  
460 percent (20%) of the mixed beverage. Hours of sale shall be the  
461 same as those authorized for on-premises permittees in the city or  
462 county in which the native spirit retailer is located.

463           (u) **Delivery service permit.** Any individual, limited  
464 liability company, corporation or partnership registered to do  
465 business in this state is eligible to obtain a delivery service  
466 permit. Subject to the provisions of Section 67-1-51.1, this  
467 permit authorizes the permittee, or its employee or an independent  
468 contractor acting on its behalf, to deliver alcoholic beverages,  
469 beer, light wine and light spirit product from a licensed retailer



470 to a person in this state who is at least twenty-one (21) years of  
471 age for the individual's use and not for resale. This permit does  
472 not authorize the delivery of alcoholic beverages, beer, light  
473 wine or light spirit product to the premises of a location with a  
474 permit for the manufacture, distribution or retail sale of  
475 alcoholic beverages, beer, light wine or light spirit product.  
476 The holder of a package retailer's permit or an on-premises  
477 retailer's permit under Section 67-1-51 or of a beer, light wine  
478 and light spirit product permit under Section 67-3-19 is  
479 authorized to apply for a delivery service permit as a privilege  
480 separate from its existing retail permit.

481 (v) **Food truck permit.** A food truck permit shall  
482 authorize the holder of an on-premises retailer's permit to use a  
483 food truck to sell alcoholic beverages off its premises to guests  
484 who must consume the beverages in open containers. For the  
485 purposes of this paragraph (v), "food truck" means a fully encased  
486 food service establishment on a motor vehicle or on a trailer that  
487 a motor vehicle pulls to transport, and from which a vendor,  
488 standing within the frame of the establishment, prepares, cooks,  
489 sells and serves food for immediate human consumption. The term  
490 "food truck" does not include a food cart that is not motorized.  
491 Food trucks shall maintain such distance requirements from  
492 schools, churches, kindergartens and funeral homes as are required  
493 for on-premises retailer's permittees under this article, and all  
494 sales must be made within a valid leisure and recreation district



495 established under Section 67-1-101. Food trucks cannot sell or  
496 serve alcoholic beverages unless also offering food prepared and  
497 cooked within the food truck, and permittees must maintain a  
498 twenty-five percent (25%) food sale revenue requirement based on  
499 the food sold from the food truck alone. The hours allowed for  
500 sale shall be the same as those for on-premises retailer's  
501 permittees in the location. This permit will not be required for  
502 the holder of a caterer's permit issued under this article to  
503 cater an event as allowed by law. Permittees must provide notice  
504 of not less than forty-eight (48) hours to the department of each  
505 location at which alcoholic beverages will be sold.

506 (2) Except as otherwise provided in subsection (4) of this  
507 section, retail permittees may hold more than one (1) retail  
508 permit, at the discretion of the department.

509 (3) (a) Except as otherwise provided in this subsection, no  
510 authority shall be granted to any person to manufacture, sell or  
511 store for sale any intoxicating liquor as specified in this  
512 article within four hundred (400) feet of any church, school,  
513 kindergarten or funeral home. However, within an area zoned  
514 commercial or business, such minimum distance shall be not less  
515 than one hundred (100) feet.

516 (b) A church or funeral home may waive the distance  
517 restrictions imposed in this subsection in favor of allowing  
518 issuance by the department of a permit, pursuant to subsection (1)  
519 of this section, to authorize activity relating to the



520 manufacturing, sale or storage of alcoholic beverages which would  
521 otherwise be prohibited under the minimum distance criterion.  
522 Such waiver shall be in written form from the owner, the governing  
523 body, or the appropriate officer of the church or funeral home  
524 having the authority to execute such a waiver, and the waiver  
525 shall be filed with and verified by the department before becoming  
526 effective.

527           (c) The distance restrictions imposed in this  
528 subsection shall not apply to the sale or storage of alcoholic  
529 beverages at a bed and breakfast inn listed in the National  
530 Register of Historic Places or to the sale or storage of alcoholic  
531 beverages in a historic district that is listed in the National  
532 Register of Historic Places, is a qualified resort area and is  
533 located in a municipality having a population greater than one  
534 hundred thousand (100,000) according to the latest federal  
535 decennial census.

536           (d) The distance restrictions imposed in this  
537 subsection shall not apply to the sale or storage of alcoholic  
538 beverages at a qualified resort area as defined in Section  
539 67-1-5(o)(iii)32.

540           (e) The distance restrictions imposed in this  
541 subsection shall not apply to the sale or storage of alcoholic  
542 beverages at a licensed premises in a building formerly owned by a  
543 municipality and formerly leased by the municipality to a



544 municipal school district and used by the municipal school  
545 district as a district bus shop facility.

546 (f) The distance restrictions imposed in this  
547 subsection shall not apply to the sale or storage of alcoholic  
548 beverages at a licensed premises in a building consisting of at  
549 least five thousand (5,000) square feet and located approximately  
550 six hundred (600) feet from the intersection of Mississippi  
551 Highway 15 and Mississippi Highway 4.

552 (g) The distance restrictions imposed in this  
553 subsection shall not apply to the sale or storage of alcoholic  
554 beverages at a licensed premises in a building located at or near  
555 the intersection of Ward and Tate Streets and adjacent properties  
556 in the City of Senatobia, Mississippi.

557 (h) The distance restrictions imposed in this  
558 subsection shall not apply to the sale or storage of alcoholic  
559 beverages at a theatre facility that features plays and other  
560 theatrical performances and productions and (i) is capable of  
561 seating more than seven hundred fifty (750) people, (ii) is owned  
562 by a municipality which has a population greater than ten thousand  
563 (10,000) according to the latest federal decennial census, (iii)  
564 was constructed prior to 1930, (iv) is on the National Register of  
565 Historic Places, and (v) is located in a historic district.

566 (4) No person, either individually or as a member of a firm,  
567 partnership, limited liability company or association, or as a  
568 stockholder, officer or director in a corporation, shall own or



569 control any interest in more than one (1) package retailer's  
570 permit, nor shall such person's spouse, if living in the same  
571 household of such person, any relative of such person, if living  
572 in the same household of such person, or any other person living  
573 in the same household with such person own any interest in any  
574 other package retailer's permit.

575 (5) (a) In addition to any other authority granted under  
576 this section, the holder of a permit issued under subsection  
577 (1)(c), (e), (f), (g), (l), (n) and/or (o) of this section may  
578 sell or otherwise provide alcoholic beverages and/or wine to a  
579 patron of the permit holder in the manner authorized in the permit  
580 and the patron may remove an open glass, cup or other container of  
581 the alcoholic beverage and/or wine from the licensed premises and  
582 may possess and consume the alcoholic beverage or wine outside of  
583 the licensed premises if: (i) the licensed premises is located  
584 within a leisure and recreation district created under Section  
585 67-1-101 and (ii) the patron remains within the boundaries of the  
586 leisure and recreation district while in possession of the  
587 alcoholic beverage or wine.

588 (b) Nothing in this subsection shall be construed to  
589 allow a person to bring any alcoholic beverages into a permitted  
590 premises except to the extent otherwise authorized by this  
591 article.

592 **SECTION 2.** Section 67-1-41, Mississippi Code of 1972, is  
593 amended as follows:





594           67-1-41. (1) The department is hereby created a wholesale  
595 distributor and seller of alcoholic beverages, not including malt  
596 liquors, within the State of Mississippi. It is granted the right  
597 to import and sell alcoholic beverages at wholesale within the  
598 state, and no person who is granted the right to sell, distribute  
599 or receive alcoholic beverages at retail shall purchase any  
600 alcoholic beverages from any source other than the department,  
601 except as authorized in subsections (4), (9) and (12) of this  
602 section. The department may establish warehouses, and the  
603 department may purchase alcoholic beverages in such quantities and  
604 from such sources as it may deem desirable and sell the alcoholic  
605 beverages to authorized permittees within the state including, at  
606 the discretion of the department, any retail distributors  
607 operating within any military post or qualified resort areas  
608 within the boundaries of the state, keeping a correct and accurate  
609 record of all such transactions and exercising such control over  
610 the distribution of alcoholic beverages as seem right and proper  
611 in keeping with the provisions or purposes of this article.

612           (2) No person for the purpose of sale shall manufacture,  
613 distill, brew, sell, possess, export, transport, distribute,  
614 warehouse, store, solicit, take orders for, bottle, rectify,  
615 blend, treat, mix or process any alcoholic beverage except in  
616 accordance with authority granted under this article, or as  
617 otherwise provided by law for native wines or native spirits.



618 (3) No alcoholic beverage intended for sale or resale shall  
619 be imported, shipped or brought into this state for delivery to  
620 any person other than as provided in this article, or as otherwise  
621 provided by law for native wines or native spirits.

622 (4) The department may promulgate rules and regulations  
623 which authorize on-premises retailers to purchase limited amounts  
624 of alcoholic beverages from package retailers and for package  
625 retailers to purchase limited amounts of alcoholic beverages from  
626 other package retailers. The department shall develop and provide  
627 forms to be completed by the on-premises retailers and the package  
628 retailers verifying the transaction. The completed forms shall be  
629 forwarded to the department within a period of time prescribed by  
630 the department.

631 (5) The department may promulgate rules which authorize the  
632 holder of a package retailer's permit to permit individual retail  
633 purchasers of packages of alcoholic beverages to return, for  
634 exchange, credit or refund, limited amounts of original sealed and  
635 unopened packages of alcoholic beverages purchased by the  
636 individual from the package retailer.

637 (6) The department shall maintain all forms to be completed  
638 by applicants necessary for licensure by the department at all  
639 district offices of the department.

640 (7) The department may promulgate rules which authorize the  
641 manufacturer of an alcoholic beverage or wine to import, transport  
642 and furnish or give a sample of alcoholic beverages or wines to



643 the holders of package retailer's permits, on-premises retailer's  
644 permits, native wine or native spirit retailer's permits and  
645 temporary retailer's permits who have not previously purchased the  
646 brand of that manufacturer from the department. For each holder  
647 of the designated permits, the manufacturer may furnish not more  
648 than five hundred (500) milliliters of any brand of alcoholic  
649 beverage and not more than three (3) liters of any brand of wine.

650 (8) The department may promulgate rules disallowing open  
651 product sampling of alcoholic beverages or wines by the holders of  
652 package retailer's permits and permitting open product sampling of  
653 alcoholic beverages by the holders of on-premises retailer's  
654 permits. Permitted sample products shall be plainly identified  
655 "sample" and the actual sampling must occur in the presence of the  
656 manufacturer's representatives during the legal operating hours of  
657 on-premises retailers.

658 (9) The department may promulgate rules and regulations that  
659 authorize the holder of a research permit to import and purchase  
660 limited amounts of alcoholic beverages from importers, wineries  
661 and distillers of alcoholic beverages or from the department. The  
662 department shall develop and provide forms to be completed by the  
663 research permittee verifying each transaction. The completed  
664 forms shall be forwarded to the department within a period of time  
665 prescribed by the department. The records and inventory of  
666 alcoholic beverages shall be open to inspection at any time by the



667 Director of the Alcoholic Beverage Control Division or any duly  
668 authorized agent.

669 (10) The department may promulgate rules facilitating a  
670 retailer's on-site pickup of alcoholic beverages sold by the  
671 department or as authorized by the department, including, but not  
672 limited to, native wines and native spirits, so that those  
673 alcoholic beverages may be delivered to the retailer at the  
674 manufacturer's location instead of via shipment from the  
675 department's warehouse.

676 (11) **[Through June 30, \* \* \* 2026]** This section shall not  
677 apply to alcoholic beverages authorized to be sold by the holder  
678 of a distillery retailer's permit or a festival wine permit.

679 (11) **[From and after July 1, \* \* \* 2026]** This section shall  
680 not apply to alcoholic beverages authorized to be sold by the  
681 holder of a distillery retailer's permit.

682 (12) (a) An individual resident of this state who is at  
683 least twenty-one (21) years of age may purchase wine from a winery  
684 and have the purchase shipped into this state so long as it is  
685 shipped to a package retailer permittee in Mississippi; however,  
686 the permittee shall pay to the department all taxes, fees and  
687 surcharges on the wine that are imposed upon the sale of wine  
688 shipped by the department or its warehouse operator. No credit  
689 shall be provided to the permittee for any taxes paid to another  
690 state as a result of the transaction. Package retailers may  
691 charge a service fee for receiving and handling shipments from



692 wineries on behalf of the purchasers. The department shall  
693 develop and provide forms to be completed by the package retailer  
694 permittees verifying the transaction. The completed forms shall  
695 be forwarded to the department within a period of time prescribed  
696 by the department.

697 (b) The purchaser of wine that is to be shipped to a  
698 package retailer's store shall be required to get the prior  
699 approval of the package retailer before any wine is shipped to the  
700 package retailer. A purchaser is limited to no more than ten (10)  
701 cases of wine per year to be shipped to a package retailer. A  
702 package retailer shall notify a purchaser of wine within two (2)  
703 days after receiving the shipment of wine. If the purchaser of  
704 the wine does not pick up or take the wine from the package  
705 retailer within thirty (30) days after being notified by the  
706 package retailer, the package retailer may sell the wine as part  
707 of his inventory.

708 (c) Shipments of wine into this state under this  
709 section shall be made by a duly licensed carrier. It shall be the  
710 duty of every common or contract carrier, and of every firm or  
711 corporation that shall bring, carry or transport wine from outside  
712 the state for delivery inside the state to package retailer  
713 permittees on behalf of consumers, to prepare and file with the  
714 department, on a schedule as determined by the department, of  
715 known wine shipments containing the name of the common or contract  
716 carrier, firm or corporation making the report, the period of time



717 covered by said report, the name and permit number of the winery,  
718 the name and permit number of the package retailer permittee  
719 receiving such wine, the weight of the package delivered to each  
720 package retailer permittee, a unique tracking number, and the date  
721 of delivery. Reports received by the department shall be made  
722 available by the department to the public via the Mississippi  
723 Public Records Act process in the same manner as other state  
724 alcohol filings.

725       Upon the department's request, any records supporting the  
726 report shall be made available to the department within a  
727 reasonable time after the department makes a written request for  
728 such records. Any records containing information relating to such  
729 reports shall be kept and preserved for a period of two (2) years,  
730 unless their destruction sooner is authorized, in writing, by the  
731 department, and shall be open and available to inspection by the  
732 department upon the department's written request. Reports shall  
733 also be made available to any law enforcement or regulatory body  
734 in the state in which the railroad company, express company,  
735 common or contract carrier making the report resides or does  
736 business.

737       Any common or contract carrier that willfully fails to make  
738 reports, as provided by this section or any of the rules and  
739 regulations of the department for the administration and  
740 enforcement of this section, is subject to a notification of  
741 violation. In the case of a continuing failure to make reports,



742 the common or contract carrier is subject to possible license  
743 suspension and revocation at the department's discretion.

744 (d) A winery that ships wine under this section shall  
745 be deemed to have consented to the jurisdiction of the courts of  
746 this state, of the department, of any other state agency regarding  
747 the enforcement of this section, and of any related law, rules or  
748 regulations.

749 (e) Any person who makes, participates in, transports,  
750 imports or receives a shipment in violation of this section is  
751 guilty of a misdemeanor and, upon conviction thereof, shall be  
752 punished by a fine of One Thousand Dollars (\$1,000.00) or  
753 imprisonment in the county jail for not more than six (6) months,  
754 or both. Each shipment shall constitute a separate offense.

755 (13) If any provision of this article, or its application to  
756 any person or circumstance, is determined by a court to be invalid  
757 or unconstitutional, the remaining provisions shall be construed  
758 in accordance with the intent of the Legislature to further limit  
759 rather than expand commerce in alcoholic beverages to protect the  
760 health, safety, and welfare of the state's residents, and to  
761 enhance strict regulatory control over taxation, distribution and  
762 sale of alcoholic beverages through the three-tier regulatory  
763 system imposed by this article upon all alcoholic beverages to  
764 curb relationships and practices calculated to stimulate sales and  
765 impair the state's policy favoring trade stability and the  
766 promotion of temperance.



767           **SECTION 3.** Section 67-1-77, Mississippi Code of 1972, is  
768 amended as follows:

769           67-1-77. (1) It shall be unlawful for the holder of a  
770 manufacturer's or wholesaler's permit, or anyone connected with  
771 the business of such holder, or for any other distiller, wine  
772 manufacturer, rectifier, blender or bottler, to have any financial  
773 interest in any premises upon which any alcoholic beverage is sold  
774 at retail by any permittee, or in the business conducted by such  
775 permittee, except that:

776           (a) The holder of a manufacturer's or wholesaler's  
777 permit may contract for the service of a representative in the  
778 area of governmental affairs on a part-time basis with a holder of  
779 an on-premises permit.

780           (b) A distiller, wine manufacturer, rectifier, blender  
781 or bottler may have a financial interest in a premises upon which  
782 alcoholic beverages are sold at retail by a permittee, or in the  
783 business conducted by a permittee, if the permittee does not sell  
784 or serve any alcoholic beverages that are distilled, manufactured,  
785 rectified, blended or bottled by the distiller, wine manufacturer,  
786 rectifier, blender or bottler having the financial interest in the  
787 premises or in the business conducted by a permittee.

788           (c) **[Through June 30, \* \* \* 2026]** A distiller, wine  
789 manufacturer, rectifier, blender or bottler may have a financial  
790 interest in and possess a distillery retailer's permit and a wine  
791 festival permit.





792 (c) **[From and after July 1, \* \* \* 2026]** A distiller,  
793 wine manufacturer, rectifier, blender or bottler may have a  
794 financial interest in and possess a distillery retailer's permit.

795 (d) The holder of a manufacturer's permit which is  
796 located adjacent to the Mississippi Museum of Art and is bordered  
797 by Court Street, Farish Street, South Street and Town Creek may  
798 have a financial interest in a premises upon which alcoholic  
799 beverages are sold at retail.

800 (2) It shall also be unlawful for any such person, or anyone  
801 connected with his, its, or their business to lend any money or  
802 make any gift or offer any gratuity, to any retail permittee,  
803 except as authorized by regulations of the commission, to the  
804 holder of any retail permit issued under the provisions of this  
805 article. Except as above provided, no retail permittee shall  
806 accept, receive, or make use of any money or gift furnished by any  
807 such person, or become indebted to such person except for the  
808 purchase of alcoholic beverages.

809 (3) The commission shall not prohibit the furnishing of  
810 advertising specialties, printed materials, or other things having  
811 nominal value to a retail permittee. This section shall not be  
812 construed to prohibit the possession by any person of advertising  
813 specialties, printed materials, or other things having nominal  
814 value furnished by a retail permittee.

815 (4) Any person violating the provisions of this section  
816 shall, upon conviction, be punished by a fine of not more than



817 Five Thousand Dollars (\$5,000.00) or by imprisonment for not more  
818 than two (2) years, or by both such fine and imprisonment, in the  
819 discretion of the court.

820 **SECTION 4.** Section 27-71-5, Mississippi Code of 1972, is  
821 amended as follows:

822 27-71-5. (1) Upon each person approved for a permit under  
823 the provisions of the Alcoholic Beverage Control Law and  
824 amendments thereto, there is levied and imposed for each location  
825 for the privilege of engaging and continuing in this state in the  
826 business authorized by such permit, an annual privilege license  
827 tax in the amount provided in the following schedule:

828 (a) Except as otherwise provided in this subsection  
829 (1), manufacturer's permit, Class 1, distiller's and/or  
830 rectifier's:

831 (i) For a permittee with annual production of  
832 five thousand (5,000) gallons or more.....\$4,500.00

833 (ii) For a permittee with annual production under  
834 five thousand (5,000) gallons.....\$2,800.00

835 (b) Manufacturer's permit, Class 2, wine  
836 manufacturer.....\$1,800.00

837 (c) Manufacturer's permit, Class 3, native wine  
838 manufacturer per ten thousand (10,000) gallons or part thereof  
839 produced.....\$ 10.00

840 (d) Manufacturer's permit, Class 4, native spirit



841	manufacturer per one thousand (1,000) gallons or part thereof	
842	produced.....	\$ 300.00
843	(e) Native wine retailer's permit.....	\$ 50.00
844	(f) Package retailer's permit, each.....	\$ 900.00
845	(g) On-premises retailer's permit, except for clubs and	
846	common carriers, each.....	\$ 450.00
847	(h) On-premises retailer's permit for wine of more than	
848	five percent (5%) alcohol by weight, but not more than twenty-one	
849	percent (21%) alcohol by weight, each.....	\$ 225.00
850	(i) On-premises retailer's permit for clubs...\$	225.00
851	(j) On-premises retailer's permit for common carriers,	
852	per car, plane, or other vehicle.....	\$ 120.00
853	(k) Solicitor's permit, regardless of any other	
854	provision of law, solicitor's permits shall be issued only in the	
855	discretion of the department.....	\$ 100.00
856	(l) Filing fee for each application except for an	
857	employee identification card.....	\$ 25.00
858	(m) Temporary permit, Class 1, each.....	\$ 10.00
859	(n) Temporary permit, Class 2, each.....	\$ 50.00
860	(o) (i) Caterer's permit.....	\$ 600.00
861	(ii) Caterer's permit for holders of on-premises	
862	retailer's permit.....	\$ 150.00
863	(p) Research permit.....	\$ 100.00
864	(q) Temporary permit, Class 3 (wine only).....	\$ 10.00
865	(r) Special service permit.....	\$ 225.00



866	(s)	Merchant permit.....	\$ 225.00
867	(t)	Temporary alcoholic beverages charitable auction	
868		permit.....	\$ 10.00
869	(u)	Event venue retailer's permit.....	\$ 225.00
870	(v)	Temporary theatre permit, each.....	\$ 10.00
871	(w)	Charter ship operator's permit.....	\$ 100.00
872	(x)	Distillery retailer's permit.....	\$ 450.00
873	(y)	Festival wine permit.....	\$ 10.00
874	(z)	Charter vessel operator's permit.....	\$ 100.00
875	(aa)	Native spirit retailer's permit.....	\$ 50.00
876	(bb)	Delivery service permit.....	\$ 500.00
877	(cc)	Food truck permit.....	\$ 100.00

878 In addition to the filing fee imposed by paragraph (l) of  
879 this subsection, a fee to be determined by the Department of  
880 Revenue may be charged to defray costs incurred to process  
881 applications. The additional fees shall be paid into the State  
882 Treasury to the credit of a special fund account, which is hereby  
883 created, and expenditures therefrom shall be made only to defray  
884 the costs incurred by the Department of Revenue in processing  
885 alcoholic beverage applications. Any unencumbered balance  
886 remaining in the special fund account on June 30 of any fiscal  
887 year shall lapse into the State General Fund.

888 All privilege taxes imposed by this section shall be paid in  
889 advance of doing business. A new permittee whose privilege tax is  
890 determined by production volume will pay the tax for the first



891 year in accordance with department regulations. The additional  
892 privilege tax imposed for an on-premises retailer's permit based  
893 upon purchases shall be due and payable on demand.

894 Paragraph (y) of this subsection shall stand repealed from  
895 and after July 1, \* \* \* 2026.

896 (2) (a) There is imposed and shall be collected from each  
897 permittee, except a common carrier, solicitor, a temporary  
898 permittee or a delivery service permittee, by the department, an  
899 additional license tax equal to the amounts imposed under  
900 subsection (1) of this section for the privilege of doing business  
901 within any municipality or county in which the licensee is  
902 located.

903 (b) (i) In addition to the tax imposed in paragraph  
904 (a) of this subsection, there is imposed and shall be collected by  
905 the department from each permittee described in subsection (1)(g),  
906 (h), (i), (n) and (u) of this section, an additional license tax  
907 for the privilege of doing business within any municipality or  
908 county in which the licensee is located in the amount of Two  
909 Hundred Twenty-five Dollars (\$225.00) on purchases exceeding Five  
910 Thousand Dollars (\$5,000.00) and Two Hundred Twenty-five Dollars  
911 (\$225.00) for each additional purchase of Five Thousand Dollars  
912 (\$5,000.00), or fraction thereof.

913 (ii) In addition to the tax imposed in paragraph  
914 (a) of this subsection, there is imposed and shall be collected by  
915 the department from each permittee described in subsection (1)(o)



916 and (s) of this section, an additional license tax for the  
917 privilege of doing business within any municipality or county in  
918 which the licensee is located in the amount of Two Hundred Fifty  
919 Dollars (\$250.00) on purchases exceeding Five Thousand Dollars  
920 (\$5,000.00) and Two Hundred Twenty-five Dollars (\$225.00) for each  
921 additional purchase of Five Thousand Dollars (\$5,000.00), or  
922 fraction thereof.

923 (iii) Any person who has paid the additional  
924 privilege license tax imposed by this paragraph, and whose permit  
925 is renewed, may add any unused fraction of Five Thousand Dollars  
926 (\$5,000.00) purchases to the first Five Thousand Dollars  
927 (\$5,000.00) purchases authorized by the renewal permit, and no  
928 additional license tax will be required until purchases exceed the  
929 sum of the two (2) figures.

930 (c) If the licensee is located within a municipality,  
931 the department shall pay the amount of additional license tax  
932 collected under this section to the municipality, and if outside a  
933 municipality the department shall pay the additional license tax  
934 to the county in which the licensee is located. Payments by the  
935 department to the respective local government subdivisions shall  
936 be made once each month for any collections during the preceding  
937 month.

938 (3) When an application for any permit, other than for  
939 renewal of a permit, has been rejected by the department, such  
940 decision shall be final. Appeal may be made in the manner



941 provided by Section 67-1-39. Another application from an  
942 applicant who has been denied a permit shall not be reconsidered  
943 within a twelve-month period.

944 (4) The number of permits issued by the department shall not  
945 be restricted or limited on a population basis; however, the  
946 foregoing limitation shall not be construed to preclude the right  
947 of the department to refuse to issue a permit because of the  
948 undesirability of the proposed location.

949 (5) If any person shall engage or continue in any business  
950 which is taxable under this section without having paid the tax as  
951 provided in this section, the person shall be liable for the full  
952 amount of the tax plus a penalty thereon equal to the amount  
953 thereof, and, in addition, shall be punished by a fine of not more  
954 than One Thousand Dollars (\$1,000.00), or by imprisonment in the  
955 county jail for a term of not more than six (6) months, or by both  
956 such fine and imprisonment, in the discretion of the court.

957 (6) It shall be unlawful for any person to consume alcoholic  
958 beverages on the premises of any hotel restaurant, restaurant,  
959 club or the interior of any public place defined in Chapter 1,  
960 Title 67, Mississippi Code of 1972, when the owner or manager  
961 thereof displays in several conspicuous places inside the  
962 establishment and at the entrances of establishment a sign  
963 containing the following language: NO ALCOHOLIC BEVERAGES  
964 ALLOWED.



965           **SECTION 5.** This act shall take effect and be in force from  
966 and after July 1, 2023.

