

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.

