

By: Representative Roberson

To: Ways and Means

HOUSE BILL NO. 252
(As Sent to Governor)

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 THE PACKAGE
 4 RETAILER'S PERMIT TO ALLOW EDIBLE ALCOHOL PRODUCT TO BE SOLD AT
 5 SUCH LICENSED PREMISES; TO PROVIDE THAT CERTAIN ON-PREMISES
 6 RETAILER'S PERMITTEES MAY SERVE ALCOHOLIC BEVERAGES BY THE GLASS
 7 TO A PATRON IN A VEHICLE USING A DRIVE-THROUGH METHOD OF DELIVERY
 8 IF THE PERMITTED PREMISES IS LOCATED IN A LEISURE AND RECREATION
 9 DISTRICT AND THAT SUCH A SALE WILL BE CONSIDERED TO BE MADE ON THE
 10 PERMITTED PREMISES; TO PROVIDE THAT THE RESTRICTIONS ON THE
 11 MANUFACTURING, SALE OR STORAGE OF INTOXICATING LIQUORS WITHIN
 12 CERTAIN DISTANCES OF CHURCHES, SCHOOLS AND FUNERAL HOMES SHALL NOT
 13 APPLY TO THE SALE OR STORAGE OF ALCOHOLIC BEVERAGES AT CERTAIN
 14 LOCATIONS; TO AMEND SECTION 67-1-41, MISSISSIPPI CODE OF 1972, TO
 15 EXTEND THE EXPIRATION DATE OF THE EXCEPTION TO THE STATUTE
 16 REQUIRING THE DEPARTMENT OF REVENUE TO SERVE AS A WHOLESALE
 17 DISTRIBUTOR AND SELLER OF ALCOHOLIC BEVERAGES FOR THOSE ALCOHOLIC
 18 BEVERAGES SOLD BY THE HOLDER OF A FESTIVAL WINE PERMIT; TO AMEND
 19 SECTION 67-1-77, MISSISSIPPI CODE OF 1972, TO EXTEND THE
 20 EXPIRATION DATE ON THE AUTHORITY OF A DISTILLER, WINE
 21 MANUFACTURER, RECTIFIER, BLENDER OR BOTTLER TO HAVE A FINANCIAL
 22 INTEREST IN A WINE FESTIVAL PERMIT; TO AMEND SECTION 27-71-5,
 23 MISSISSIPPI CODE OF 1972, TO EXTEND THE DATE OF THE REPEALER ON
 24 THE ANNUAL PRIVILEGE LICENSE TAX FOR A FESTIVAL WINE PERMIT; AND
 25 FOR RELATED PURPOSES.

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

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



29 67-1-51. (1) Permits which may be issued by the department
30 shall be as follows:

31 (a) **Manufacturer's permit.** A manufacturer's permit
32 shall permit the manufacture, importation in bulk, bottling and
33 storage of alcoholic liquor and its distribution and sale to
34 manufacturers holding permits under this article in this state and
35 to persons outside the state who are authorized by law to purchase
36 the same, and to sell as provided by this article.

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

38 Class 1. Distiller's and/or rectifier's permit, which shall
39 authorize the holder thereof to operate a distillery for the
40 production of distilled spirits by distillation or redistillation
41 and/or to operate a rectifying plant for the purifying, refining,
42 mixing, blending, flavoring or reducing in proof of distilled
43 spirits and alcohol.

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

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

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



53 (b) **Package retailer's permit.** Except as otherwise
54 provided in this paragraph and Section 67-1-52, a package
55 retailer's permit shall authorize the holder thereof to operate a
56 store exclusively for the sale at retail in original sealed and
57 unopened packages of alcoholic beverages, including native
58 wines, * * * native spirits and edibles, not to be consumed on the
59 premises where sold. Alcoholic beverages shall not be sold by any
60 retailer in any package or container containing less than fifty
61 (50) milliliters by liquid measure. A package retailer's permit,
62 with prior approval from the department, shall authorize the
63 holder thereof to sample new product furnished by a manufacturer's
64 representative or his employees at the permitted place of business
65 so long as the sampling otherwise complies with this article and
66 applicable department regulations. Such samples may not be
67 provided to customers at the permitted place of business. In
68 addition to the sale at retail of packages of alcoholic beverages,
69 the holder of a package retailer's permit is authorized to sell at
70 retail corkscrews, wine glasses, soft drinks, ice, juices,
71 mixers, * * * other beverages commonly used to mix with alcoholic
72 beverages, and fruits and foods that have been submerged in
73 alcohol and are commonly referred to as edibles. Nonalcoholic
74 beverages sold by the holder of a package retailer's permit shall
75 not be consumed on the premises where sold.

76 (c) **On-premises retailer's permit.** Except as otherwise
77 provided in subsection (5) of this section, an on-premises



78 retailer's permit shall authorize the sale of alcoholic beverages,
79 including native wines and native spirits, for consumption on the
80 licensed premises only; however, a patron of the permit holder may
81 remove one (1) bottle of wine from the licensed premises if: (i)
82 the patron consumed a portion of the bottle of wine in the course
83 of consuming a meal purchased on the licensed premises; (ii) the
84 permit holder securely reseals the bottle; (iii) the bottle is
85 placed in a bag that is secured in a manner so that it will be
86 visibly apparent if the bag is opened; and (iv) a dated receipt
87 for the wine and the meal is available. Additionally, as part of
88 a carryout order, a permit holder may sell one (1) bottle of wine
89 to be removed from the licensed premises for every two (2) entrees
90 ordered. In addition, an on-premises retailer's permittee at a
91 permitted premises located on Jefferson Davis Avenue within
92 one-half (1/2) mile north of U.S. Highway 90 may serve alcoholic
93 beverages by the glass to a patron in a vehicle using a
94 drive-through method of delivery if the permitted premises is
95 located in a leisure and recreation district established under
96 Section 67-1-101. Such a sale will be considered to be made on
97 the permitted premises. * * * An on-premises retailer's permit
98 shall be issued only to qualified hotels, restaurants and clubs,
99 small craft breweries, microbreweries, and to common carriers with
100 adequate facilities for serving passengers. In resort areas,
101 whether inside or outside of a municipality, the department, in
102 its discretion, may issue on-premises retailer's permits to such



103 establishments as it deems proper. An on-premises retailer's
104 permit when issued to a common carrier shall authorize the sale
105 and serving of alcoholic beverages aboard any licensed vehicle
106 while moving through any county of the state; however, the sale of
107 such alcoholic beverages shall not be permitted while such vehicle
108 is stopped in a county that has not legalized such sales. If an
109 on-premises retailer's permit is applied for by a common carrier
110 operating solely in the water, such common carrier must, along
111 with all other qualifications for a permit, (i) be certified to
112 carry at least one hundred fifty (150) passengers and/or provide
113 overnight accommodations for at least fifty (50) passengers and
114 (ii) operate primarily in the waters within the State of
115 Mississippi which lie adjacent to the State of Mississippi south
116 of the three (3) most southern counties in the State of
117 Mississippi and/or on the Mississippi River or navigable waters
118 within any county bordering on the Mississippi River.

119 (d) **Solicitor's permit.** A solicitor's permit shall
120 authorize the holder thereof to act as salesman for a manufacturer
121 or wholesaler holding a proper permit, to solicit on behalf of his
122 employer orders for alcoholic beverages, and to otherwise promote
123 his employer's products in a legitimate manner. Such a permit
124 shall authorize the representation of and employment by one (1)
125 principal only. However, the permittee may also, in the
126 discretion of the department, be issued additional permits to
127 represent other principals. No such permittee shall buy or sell



128 alcoholic beverages for his own account, and no such beverage
129 shall be brought into this state in pursuance of the exercise of
130 such permit otherwise than through a permit issued to a wholesaler
131 or manufacturer in the state.

132 (e) **Native wine retailer's permit.** Except as otherwise
133 provided in subsection (5) of this section, a native wine
134 retailer's permit shall be issued only to a holder of a Class 3
135 manufacturer's permit, and shall authorize the holder thereof to
136 make retail sales of native wines to consumers for on-premises
137 consumption or to consumers in originally sealed and unopened
138 containers at an establishment located on the premises of or in
139 the immediate vicinity of a native winery. When selling to
140 consumers for on-premises consumption, a holder of a native wine
141 retailer's permit may add to the native wine alcoholic beverages
142 not produced on the premises, so long as the total volume of
143 foreign beverage components does not exceed twenty percent (20%)
144 of the mixed beverage. Hours of sale shall be the same as those
145 authorized for on-premises permittees in the city or county in
146 which the native wine retailer is located.

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



152 Temporary retailer's permits shall be of the following
153 classes:

154 Class 1. A temporary one-day permit may be issued to bona
155 fide nonprofit civic or charitable organizations authorizing the
156 sale of alcoholic beverages, including native wine and native
157 spirit, for consumption on the premises described in the temporary
158 permit only. Class 1 permits may be issued only to applicants
159 demonstrating to the department, by a statement signed under
160 penalty of perjury submitted ten (10) days prior to the proposed
161 date or such other time as the department may determine, that they
162 meet the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)
163 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.
164 Class 1 permittees shall obtain all alcoholic beverages from
165 package retailers located in the county in which the temporary
166 permit is issued. Alcoholic beverages remaining in stock upon
167 expiration of the temporary permit may be returned by the
168 permittee to the package retailer for a refund of the purchase
169 price upon consent of the package retailer or may be kept by the
170 permittee exclusively for personal use and consumption, subject to
171 all laws pertaining to the illegal sale and possession of
172 alcoholic beverages. The department, following review of the
173 statement provided by the applicant and the requirements of the
174 applicable statutes and regulations, may issue the permit.

175 Class 2. A temporary permit, not to exceed seventy (70)
176 days, may be issued to prospective permittees seeking to transfer



177 a permit authorized in paragraph (c) of this subsection. A Class
178 2 permit may be issued only to applicants demonstrating to the
179 department, by a statement signed under the penalty of perjury,
180 that they meet the qualifications of Sections 67-1-5(1), (m), (n),
181 (o), (p) or (q), 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and
182 67-1-59. The department, following a preliminary review of the
183 statement provided by the applicant and the requirements of the
184 applicable statutes and regulations, may issue the permit.

185 Class 2 temporary permittees must purchase their alcoholic
186 beverages directly from the department or, with approval of the
187 department, purchase the remaining stock of the previous
188 permittee. If the proposed applicant of a Class 1 or Class 2
189 temporary permit falsifies information contained in the
190 application or statement, the applicant shall never again be
191 eligible for a retail alcohol beverage permit and shall be subject
192 to prosecution for perjury.

193 Class 3. A temporary one-day permit may be issued to a
194 retail establishment authorizing the complimentary distribution of
195 wine, including native wine, to patrons of the retail
196 establishment at an open house or promotional event, for
197 consumption only on the premises described in the temporary
198 permit. A Class 3 permit may be issued only to an applicant
199 demonstrating to the department, by a statement signed under
200 penalty of perjury submitted ten (10) days before the proposed
201 date or such other time as the department may determine, that it



202 meets the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)
203 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.
204 A Class 3 permit holder shall obtain all alcoholic beverages from
205 the holder(s) of a package retailer's permit located in the county
206 in which the temporary permit is issued. Wine remaining in stock
207 upon expiration of the temporary permit may be returned by the
208 Class 3 temporary permit holder to the package retailer for a
209 refund of the purchase price, with consent of the package
210 retailer, or may be kept by the Class 3 temporary permit holder
211 exclusively for personal use and consumption, subject to all laws
212 pertaining to the illegal sale and possession of alcoholic
213 beverages. The department, following review of the statement
214 provided by the applicant and the requirements of the applicable
215 statutes and regulations, may issue the permit. No retailer may
216 receive more than twelve (12) Class 3 temporary permits in a
217 calendar year. A Class 3 temporary permit shall not be issued to
218 a retail establishment that either holds a merchant permit issued
219 under paragraph (1) of this subsection, or holds a permit issued
220 under Chapter 3, Title 67, Mississippi Code of 1972, authorizing
221 the holder to engage in the business of a retailer of light wine
222 or beer.

223 (g) **Caterer's permit.** A caterer's permit shall permit
224 the purchase of alcoholic beverages by a person engaging in
225 business as a caterer and the resale of alcoholic beverages by
226 such person in conjunction with such catering business. No person



227 shall qualify as a caterer unless forty percent (40%) or more of
228 the revenue derived from such catering business shall be from the
229 serving of prepared food and not from the sale of alcoholic
230 beverages and unless such person has obtained a permit for such
231 business from the Department of Health. A caterer's permit shall
232 not authorize the sale of alcoholic beverages on the premises of
233 the person engaging in business as a caterer; however, the holder
234 of an on-premises retailer's permit may hold a caterer's permit.
235 When the holder of an on-premises retailer's permit or an
236 affiliated entity of the holder also holds a caterer's permit, the
237 caterer's permit shall not authorize the service of alcoholic
238 beverages on a consistent, recurring basis at a separate, fixed
239 location owned or operated by the caterer, on-premises retailer or
240 affiliated entity and an on-premises retailer's permit shall be
241 required for the separate location. All sales of alcoholic
242 beverages by holders of a caterer's permit shall be made at the
243 location being catered by the caterer, and, except as otherwise
244 provided in subsection (5) of this section, such sales may be made
245 only for consumption at the catered location. The location being
246 catered may be anywhere within a county or judicial district that
247 has voted to come out from under the dry laws or in which the sale
248 and distribution of alcoholic beverages is otherwise authorized by
249 law. Such sales shall be made pursuant to any other conditions
250 and restrictions which apply to sales made by on-premises retail
251 permittees. The holder of a caterer's permit or his employees



252 shall remain at the catered location as long as alcoholic
253 beverages are being sold pursuant to the permit issued under this
254 paragraph (g), and the permittee shall have at the location the
255 identification card issued by the Alcoholic Beverage Control
256 Division of the department. No unsold alcoholic beverages may be
257 left at the catered location by the permittee upon the conclusion
258 of his business at that location. Appropriate law enforcement
259 officers and Alcoholic Beverage Control Division personnel may
260 enter a catered location on private property in order to enforce
261 laws governing the sale or serving of alcoholic beverages.

262 (h) **Research permit.** A research permit shall authorize
263 the holder thereof to operate a research facility for the
264 professional research of alcoholic beverages. Such permit shall
265 authorize the holder of the permit to import and purchase limited
266 amounts of alcoholic beverages from the department or from
267 importers, wineries and distillers of alcoholic beverages for
268 professional research.

269 (i) **Alcohol processing permit.** An alcohol processing
270 permit shall authorize the holder thereof to purchase, transport
271 and possess alcoholic beverages for the exclusive use in cooking,
272 processing or manufacturing products which contain alcoholic
273 beverages as an integral ingredient. An alcohol processing permit
274 shall not authorize the sale of alcoholic beverages on the
275 premises of the person engaging in the business of cooking,
276 processing or manufacturing products which contain alcoholic



277 beverages. The amounts of alcoholic beverages allowed under an
278 alcohol processing permit shall be set by the department.

279 (j) **Hospitality cart permit.** A hospitality cart permit
280 shall authorize the sale of alcoholic beverages from a mobile cart
281 on a golf course that is the holder of an on-premises retailer's
282 permit. The alcoholic beverages sold from the cart must be
283 consumed within the boundaries of the golf course.

284 (k) **Special service permit.** A special service permit
285 shall authorize the holder to sell commercially sealed alcoholic
286 beverages to the operator of a commercial or private aircraft for
287 en route consumption only by passengers. A special service permit
288 shall be issued only to a fixed-base operator who contracts with
289 an airport facility to provide fueling and other associated
290 services to commercial and private aircraft.

291 (l) **Merchant permit.** Except as otherwise provided in
292 subsection (5) of this section, a merchant permit shall be issued
293 only to the owner of a spa facility, an art studio or gallery, or
294 a cooking school, and shall authorize the holder to serve
295 complimentary by the glass wine only, including native wine, at
296 the holder's spa facility, art studio or gallery, or cooking
297 school. A merchant permit holder shall obtain all wine from the
298 holder of a package retailer's permit.

299 (m) **Temporary alcoholic beverages charitable auction**
300 **permit.** A temporary permit, not to exceed five (5) days, may be
301 issued to a qualifying charitable nonprofit organization that is



302 exempt from taxation under Section 501(c)(3) or (4) of the
303 Internal Revenue Code of 1986. The permit shall authorize the
304 holder to sell alcoholic beverages for the limited purpose of
305 raising funds for the organization during a live or silent auction
306 that is conducted by the organization and that meets the following
307 requirements: (i) the auction is conducted in an area of the
308 state where the sale of alcoholic beverages is authorized; (ii) if
309 the auction is conducted on the premises of an on-premises
310 retailer's permit holder, then the alcoholic beverages to be
311 auctioned must be stored separately from the alcoholic beverages
312 sold, stored or served on the premises, must be removed from the
313 premises immediately following the auction, and may not be
314 consumed on the premises; (iii) the permit holder may not conduct
315 more than two (2) auctions during a calendar year; (iv) the permit
316 holder may not pay a commission or promotional fee to any person
317 to arrange or conduct the auction.

318 (n) **Event venue retailer's permit.** An event venue
319 retailer's permit shall authorize the holder thereof to purchase
320 and resell alcoholic beverages, including native wines and native
321 spirits, for consumption on the premises during legal hours during
322 events held on the licensed premises if food is being served at
323 the event by a caterer who is not affiliated with or related to
324 the permittee. The caterer must serve at least three (3) entrees.
325 The permit may only be issued for venues that can accommodate two
326 hundred (200) persons or more. The number of persons a venue may



327 accommodate shall be determined by the local fire department and
328 such determination shall be provided in writing and submitted
329 along with all other documents required to be provided for an
330 on-premises retailer's permit. The permittee must derive the
331 majority of its revenue from event-related fees, including, but
332 not limited to, admission fees or ticket sales for live
333 entertainment in the building. "Event-related fees" do not
334 include alcohol, beer or light wine sales or any fee which may be
335 construed to cover the cost of alcohol, beer or light wine. This
336 determination shall be made on a per event basis. An event may
337 not last longer than two (2) consecutive days per week.

338 (o) **Temporary theatre permit.** A temporary theatre
339 permit, not to exceed five (5) days, may be issued to a charitable
340 nonprofit organization that is exempt from taxation under Section
341 501(c)(3) or (4) of the Internal Revenue Code and owns or operates
342 a theatre facility that features plays and other theatrical
343 performances and productions. Except as otherwise provided in
344 subsection (5) of this section, the permit shall authorize the
345 holder to sell alcoholic beverages, including native wines and
346 native spirits, to patrons of the theatre during performances and
347 productions at the theatre facility for consumption during such
348 performances and productions on the premises of the facility
349 described in the permit. A temporary theatre permit holder shall
350 obtain all alcoholic beverages from package retailers located in
351 the county in which the permit is issued. Alcoholic beverages



352 remaining in stock upon expiration of the temporary theatre permit
353 may be returned by the permittee to the package retailer for a
354 refund of the purchase price upon consent of the package retailer
355 or may be kept by the permittee exclusively for personal use and
356 consumption, subject to all laws pertaining to the illegal sale
357 and possession of alcoholic beverages.

358 (p) **Charter ship operator's permit.** Subject to the
359 provisions of this paragraph (p), a charter ship operator's permit
360 shall authorize the holder thereof and its employees to serve,
361 monitor, store and otherwise control the serving and availability
362 of alcoholic beverages to customers of the permit holder during
363 private charters under contract provided by the permit holder. A
364 charter ship operator's permit shall authorize such action by the
365 permit holder and its employees only as to alcoholic beverages
366 brought onto the permit holder's ship by customers of the permit
367 holder as part of such a private charter. All such alcoholic
368 beverages must be removed from the charter ship at the conclusion
369 of each private charter. A charter ship operator's permit shall
370 not authorize the permit holder to sell, charge for or otherwise
371 supply alcoholic beverages to customers, except as authorized in
372 this paragraph (p). For the purposes of this paragraph (p),
373 "charter ship operator" means a common carrier that (i) is
374 certified to carry at least one hundred fifty (150) passengers
375 and/or provide overnight accommodations for at least fifty (50)
376 passengers, (ii) operates only in the waters within the State of



377 Mississippi, which lie adjacent to the State of Mississippi south
378 of the three (3) most southern counties in the State of
379 Mississippi, and (iii) provides charters under contract for tours
380 and trips in such waters.

381 (q) **Distillery retailer's permit.** The holder of a
382 Class 1 manufacturer's permit may obtain a distillery retailer's
383 permit. A distillery retailer's permit shall authorize the holder
384 thereof to sell at retail alcoholic beverages to consumers for
385 on-premises consumption, or to consumers by the sealed and
386 unopened bottle from a retail location at the distillery for
387 off-premises consumption. The holder may only sell product
388 manufactured by the manufacturer at the distillery described in
389 the permit. However, when selling to consumers for on-premises
390 consumption, a holder of a distillery retailer's permit may add
391 other beverages, alcoholic or not, so long as the total volume of
392 other beverage components containing alcohol does not exceed
393 twenty percent (20%). Hours of sale shall be the same as those
394 authorized for on-premises permittees in the city or county in
395 which the distillery retailer is located.

396 The holder shall not sell at retail more than ten percent
397 (10%) of the alcoholic beverages produced annually at its
398 distillery. The holder shall not make retail sales of more than
399 two and twenty-five one-hundredths (2.25) liters, in the
400 aggregate, of the alcoholic beverages produced at its distillery
401 to any one (1) individual for consumption off the premises of the



402 distillery within a twenty-four-hour period. The hours of sale
403 shall be the same as those hours for package retailers under this
404 article. The holder of a distillery retailer's permit is not
405 required to purchase the alcoholic beverages authorized to be sold
406 by this paragraph from the department's liquor distribution
407 warehouse; however, if the holder does not purchase the alcoholic
408 beverages from the department's liquor distribution warehouse, the
409 holder shall pay to the department all taxes, fees and surcharges
410 on the alcoholic beverages that are imposed upon the sale of
411 alcoholic beverages shipped by the department or its warehouse
412 operator. In addition to alcoholic beverages, the holder of a
413 distillery retailer's permit may sell at retail promotional
414 products from the same retail location, including shirts, hats,
415 glasses, and other promotional products customarily sold by
416 alcoholic beverage manufacturers.

417 (r) **Festival Wine Permit.** Any wine manufacturer or
418 native wine producer permitted by Mississippi or any other state
419 is eligible to obtain a Festival Wine Permit. This permit
420 authorizes the entity to transport product manufactured by it to
421 festivals held within the State of Mississippi and sell sealed,
422 unopened bottles to festival participants. The holder of this
423 permit may provide samples at no charge to participants.
424 "Festival" means any event at which three (3) or more vendors are
425 present at a location for the sale or distribution of goods. The
426 holder of a Festival Wine Permit is not required to purchase the



427 alcoholic beverages authorized to be sold by this paragraph from
428 the department's liquor distribution warehouse. However, if the
429 holder does not purchase the alcoholic beverages from the
430 department's liquor distribution warehouse, the holder of this
431 permit shall pay to the department all taxes, fees and surcharges
432 on the alcoholic beverages sold at such festivals that are imposed
433 upon the sale of alcoholic beverages shipped by the Alcoholic
434 Beverage Control Division of the Department of Revenue.
435 Additionally, the entity shall file all applicable reports and
436 returns as prescribed by the department. This permit is issued
437 per festival and provides authority to sell for two (2)
438 consecutive days during the hours authorized for on-premises
439 permittees' sales in that county or city. The holder of the
440 permit shall be required to maintain all requirements set by Local
441 Option Law for the service and sale of alcoholic beverages. This
442 permit may be issued to entities participating in festivals at
443 which a Class 1 temporary permit is in effect.

444 This paragraph (r) shall stand repealed from and after July
445 1, * * * 2026.

446 (s) **Charter vessel operator's permit.** Subject to the
447 provisions of this paragraph (s), a charter vessel operator's
448 permit shall authorize the holder thereof and its employees to
449 sell and serve alcoholic beverages to passengers of the permit
450 holder during public tours, historical tours, ecological tours and
451 sunset cruises provided by the permit holder. The permit shall



452 authorize the holder to only sell alcoholic beverages, including
453 native wines, to passengers of the charter vessel operator during
454 public tours, historical tours, ecological tours and sunset
455 cruises provided by the permit holder aboard the charter vessel
456 operator for consumption during such tours and cruises on the
457 premises of the charter vessel operator described in the permit.
458 For the purposes of this paragraph (s), "charter vessel operator"
459 means a common carrier that (i) is certified to carry at least
460 forty-nine (49) passengers, (ii) operates only in the waters
461 within the State of Mississippi, which lie south of Interstate 10
462 in the three (3) most southern counties in the State of
463 Mississippi, and lie adjacent to the State of Mississippi south of
464 the three (3) most southern counties in the State of Mississippi,
465 extending not further than one (1) mile south of such counties,
466 and (iii) provides vessel services for tours and cruises in such
467 waters as provided in this paragraph(s).

468 (t) **Native spirit retailer's permit.** Except as
469 otherwise provided in subsection (5) of this section, a native
470 spirit retailer's permit shall be issued only to a holder of a
471 Class 4 manufacturer's permit, and shall authorize the holder
472 thereof to make retail sales of native spirits to consumers for
473 on-premises consumption or to consumers in originally sealed and
474 unopened containers at an establishment located on the premises of
475 or in the immediate vicinity of a native distillery. When selling
476 to consumers for on-premises consumption, a holder of a native



477 spirit retailer's permit may add to the native spirit alcoholic
478 beverages not produced on the premises, so long as the total
479 volume of foreign beverage components does not exceed twenty
480 percent (20%) of the mixed beverage. Hours of sale shall be the
481 same as those authorized for on-premises permittees in the city or
482 county in which the native spirit retailer is located.

483 (u) **Delivery service permit.** Any individual, limited
484 liability company, corporation or partnership registered to do
485 business in this state is eligible to obtain a delivery service
486 permit. Subject to the provisions of Section 67-1-51.1, this
487 permit authorizes the permittee, or its employee or an independent
488 contractor acting on its behalf, to deliver alcoholic beverages,
489 beer, light wine and light spirit product from a licensed retailer
490 to a person in this state who is at least twenty-one (21) years of
491 age for the individual's use and not for resale. This permit does
492 not authorize the delivery of alcoholic beverages, beer, light
493 wine or light spirit product to the premises of a location with a
494 permit for the manufacture, distribution or retail sale of
495 alcoholic beverages, beer, light wine or light spirit product.
496 The holder of a package retailer's permit or an on-premises
497 retailer's permit under Section 67-1-51 or of a beer, light wine
498 and light spirit product permit under Section 67-3-19 is
499 authorized to apply for a delivery service permit as a privilege
500 separate from its existing retail permit.



501 (v) **Food truck permit.** A food truck permit shall
502 authorize the holder of an on-premises retailer's permit to use a
503 food truck to sell alcoholic beverages off its premises to guests
504 who must consume the beverages in open containers. For the
505 purposes of this paragraph (v), "food truck" means a fully encased
506 food service establishment on a motor vehicle or on a trailer that
507 a motor vehicle pulls to transport, and from which a vendor,
508 standing within the frame of the establishment, prepares, cooks,
509 sells and serves food for immediate human consumption. The term
510 "food truck" does not include a food cart that is not motorized.
511 Food trucks shall maintain such distance requirements from
512 schools, churches, kindergartens and funeral homes as are required
513 for on-premises retailer's permittees under this article, and all
514 sales must be made within a valid leisure and recreation district
515 established under Section 67-1-101. Food trucks cannot sell or
516 serve alcoholic beverages unless also offering food prepared and
517 cooked within the food truck, and permittees must maintain a
518 twenty-five percent (25%) food sale revenue requirement based on
519 the food sold from the food truck alone. The hours allowed for
520 sale shall be the same as those for on-premises retailer's
521 permittees in the location. This permit will not be required for
522 the holder of a caterer's permit issued under this article to
523 cater an event as allowed by law. Permittees must provide notice
524 of not less than forty-eight (48) hours to the department of each
525 location at which alcoholic beverages will be sold.



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

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

536 (b) A church or funeral home may waive the distance
537 restrictions imposed in this subsection in favor of allowing
538 issuance by the department of a permit, pursuant to subsection (1)
539 of this section, to authorize activity relating to the
540 manufacturing, sale or storage of alcoholic beverages which would
541 otherwise be prohibited under the minimum distance criterion.
542 Such waiver shall be in written form from the owner, the governing
543 body, or the appropriate officer of the church or funeral home
544 having the authority to execute such a waiver, and the waiver
545 shall be filed with and verified by the department before becoming
546 effective.

547 (c) The distance restrictions imposed in this
548 subsection shall not apply to the sale or storage of alcoholic
549 beverages at a bed and breakfast inn listed in the National
550 Register of Historic Places or to the sale or storage of alcoholic



551 beverages in a historic district that is listed in the National
552 Register of Historic Places, is a qualified resort area and is
553 located in a municipality having a population greater than one
554 hundred thousand (100,000) according to the latest federal
555 decennial census.

556 (d) The distance restrictions imposed in this
557 subsection shall not apply to the sale or storage of alcoholic
558 beverages at a qualified resort area as defined in Section
559 67-1-5(o)(iii)32.

560 (e) The distance restrictions imposed in this
561 subsection shall not apply to the sale or storage of alcoholic
562 beverages at a licensed premises in a building formerly owned by a
563 municipality and formerly leased by the municipality to a
564 municipal school district and used by the municipal school
565 district as a district bus shop facility.

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

572 (g) The distance restrictions imposed in this
573 subsection shall not apply to the sale or storage of alcoholic
574 beverages at a licensed premises in a building located at or near



575 the intersection of Ward and Tate Streets and adjacent properties
576 in the City of Senatobia, Mississippi.

577 (h) The distance restrictions imposed in this
578 subsection shall not apply to the sale or storage of alcoholic
579 beverages at a theatre facility that features plays and other
580 theatrical performances and productions and (i) is capable of
581 seating more than seven hundred fifty (750) people, (ii) is owned
582 by a municipality which has a population greater than ten thousand
583 (10,000) according to the latest federal decennial census, (iii)
584 was constructed prior to 1930, (iv) is on the National Register of
585 Historic Places, and (v) is located in a historic district.

586 (i) The distance restrictions imposed in this
587 subsection shall not apply to the sale or storage of alcoholic
588 beverages at a licensed premises in a building located
589 approximately one and six-tenths (1.6) miles north of the
590 intersection of Mississippi Highway 15 and Mississippi Highway 4
591 on the west side of Mississippi Highway 15.

592 (4) No person, either individually or as a member of a firm,
593 partnership, limited liability company or association, or as a
594 stockholder, officer or director in a corporation, shall own or
595 control any interest in more than one (1) package retailer's
596 permit, nor shall such person's spouse, if living in the same
597 household of such person, any relative of such person, if living
598 in the same household of such person, or any other person living



599 in the same household with such person own any interest in any
600 other package retailer's permit.

601 (5) (a) In addition to any other authority granted under
602 this section, the holder of a permit issued under subsection
603 (1)(c), (e), (f), (g), (l), (n) and/or (o) of this section may
604 sell or otherwise provide alcoholic beverages and/or wine to a
605 patron of the permit holder in the manner authorized in the permit
606 and the patron may remove an open glass, cup or other container of
607 the alcoholic beverage and/or wine from the licensed premises and
608 may possess and consume the alcoholic beverage or wine outside of
609 the licensed premises if: (i) the licensed premises is located
610 within a leisure and recreation district created under Section
611 67-1-101 and (ii) the patron remains within the boundaries of the
612 leisure and recreation district while in possession of the
613 alcoholic beverage or wine.

614 (b) Nothing in this subsection shall be construed to
615 allow a person to bring any alcoholic beverages into a permitted
616 premises except to the extent otherwise authorized by this
617 article.

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

620 67-1-41. (1) The department is hereby created a wholesale
621 distributor and seller of alcoholic beverages, not including malt
622 liquors, within the State of Mississippi. It is granted the right
623 to import and sell alcoholic beverages at wholesale within the



624 state, and no person who is granted the right to sell, distribute
625 or receive alcoholic beverages at retail shall purchase any
626 alcoholic beverages from any source other than the department,
627 except as authorized in subsections (4), (9) and (12) of this
628 section. The department may establish warehouses, and the
629 department may purchase alcoholic beverages in such quantities and
630 from such sources as it may deem desirable and sell the alcoholic
631 beverages to authorized permittees within the state including, at
632 the discretion of the department, any retail distributors
633 operating within any military post or qualified resort areas
634 within the boundaries of the state, keeping a correct and accurate
635 record of all such transactions and exercising such control over
636 the distribution of alcoholic beverages as seem right and proper
637 in keeping with the provisions or purposes of this article.

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

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



648 (4) The department may promulgate rules and regulations
649 which authorize on-premises retailers to purchase limited amounts
650 of alcoholic beverages from package retailers and for package
651 retailers to purchase limited amounts of alcoholic beverages from
652 other package retailers. The department shall develop and provide
653 forms to be completed by the on-premises retailers and the package
654 retailers verifying the transaction. The completed forms shall be
655 forwarded to the department within a period of time prescribed by
656 the department.

657 (5) The department may promulgate rules which authorize the
658 holder of a package retailer's permit to permit individual retail
659 purchasers of packages of alcoholic beverages to return, for
660 exchange, credit or refund, limited amounts of original sealed and
661 unopened packages of alcoholic beverages purchased by the
662 individual from the package retailer.

663 (6) The department shall maintain all forms to be completed
664 by applicants necessary for licensure by the department at all
665 district offices of the department.

666 (7) The department may promulgate rules which authorize the
667 manufacturer of an alcoholic beverage or wine to import, transport
668 and furnish or give a sample of alcoholic beverages or wines to
669 the holders of package retailer's permits, on-premises retailer's
670 permits, native wine or native spirit retailer's permits and
671 temporary retailer's permits who have not previously purchased the
672 brand of that manufacturer from the department. For each holder



673 of the designated permits, the manufacturer may furnish not more
674 than five hundred (500) milliliters of any brand of alcoholic
675 beverage and not more than three (3) liters of any brand of wine.

676 (8) The department may promulgate rules disallowing open
677 product sampling of alcoholic beverages or wines by the holders of
678 package retailer's permits and permitting open product sampling of
679 alcoholic beverages by the holders of on-premises retailer's
680 permits. Permitted sample products shall be plainly identified
681 "sample" and the actual sampling must occur in the presence of the
682 manufacturer's representatives during the legal operating hours of
683 on-premises retailers.

684 (9) The department may promulgate rules and regulations that
685 authorize the holder of a research permit to import and purchase
686 limited amounts of alcoholic beverages from importers, wineries
687 and distillers of alcoholic beverages or from the department. The
688 department shall develop and provide forms to be completed by the
689 research permittee verifying each transaction. The completed
690 forms shall be forwarded to the department within a period of time
691 prescribed by the department. The records and inventory of
692 alcoholic beverages shall be open to inspection at any time by the
693 Director of the Alcoholic Beverage Control Division or any duly
694 authorized agent.

695 (10) The department may promulgate rules facilitating a
696 retailer's on-site pickup of alcoholic beverages sold by the
697 department or as authorized by the department, including, but not



698 limited to, native wines and native spirits, so that those
699 alcoholic beverages may be delivered to the retailer at the
700 manufacturer's location instead of via shipment from the
701 department's warehouse.

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

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

708 (12) (a) An individual resident of this state who is at
709 least twenty-one (21) years of age may purchase wine from a winery
710 and have the purchase shipped into this state so long as it is
711 shipped to a package retailer permittee in Mississippi; however,
712 the permittee shall pay to the department all taxes, fees and
713 surcharges on the wine that are imposed upon the sale of wine
714 shipped by the department or its warehouse operator. No credit
715 shall be provided to the permittee for any taxes paid to another
716 state as a result of the transaction. Package retailers may
717 charge a service fee for receiving and handling shipments from
718 wineries on behalf of the purchasers. The department shall
719 develop and provide forms to be completed by the package retailer
720 permittees verifying the transaction. The completed forms shall
721 be forwarded to the department within a period of time prescribed
722 by the department.



723 (b) The purchaser of wine that is to be shipped to a
724 package retailer's store shall be required to get the prior
725 approval of the package retailer before any wine is shipped to the
726 package retailer. A purchaser is limited to no more than ten (10)
727 cases of wine per year to be shipped to a package retailer. A
728 package retailer shall notify a purchaser of wine within two (2)
729 days after receiving the shipment of wine. If the purchaser of
730 the wine does not pick up or take the wine from the package
731 retailer within thirty (30) days after being notified by the
732 package retailer, the package retailer may sell the wine as part
733 of his inventory.

734 (c) Shipments of wine into this state under this
735 section shall be made by a duly licensed carrier. It shall be the
736 duty of every common or contract carrier, and of every firm or
737 corporation that shall bring, carry or transport wine from outside
738 the state for delivery inside the state to package retailer
739 permittees on behalf of consumers, to prepare and file with the
740 department, on a schedule as determined by the department, of
741 known wine shipments containing the name of the common or contract
742 carrier, firm or corporation making the report, the period of time
743 covered by said report, the name and permit number of the winery,
744 the name and permit number of the package retailer permittee
745 receiving such wine, the weight of the package delivered to each
746 package retailer permittee, a unique tracking number, and the date
747 of delivery. Reports received by the department shall be made



748 available by the department to the public via the Mississippi
749 Public Records Act process in the same manner as other state
750 alcohol filings.

751 Upon the department's request, any records supporting the
752 report shall be made available to the department within a
753 reasonable time after the department makes a written request for
754 such records. Any records containing information relating to such
755 reports shall be kept and preserved for a period of two (2) years,
756 unless their destruction sooner is authorized, in writing, by the
757 department, and shall be open and available to inspection by the
758 department upon the department's written request. Reports shall
759 also be made available to any law enforcement or regulatory body
760 in the state in which the railroad company, express company,
761 common or contract carrier making the report resides or does
762 business.

763 Any common or contract carrier that willfully fails to make
764 reports, as provided by this section or any of the rules and
765 regulations of the department for the administration and
766 enforcement of this section, is subject to a notification of
767 violation. In the case of a continuing failure to make reports,
768 the common or contract carrier is subject to possible license
769 suspension and revocation at the department's discretion.

770 (d) A winery that ships wine under this section shall
771 be deemed to have consented to the jurisdiction of the courts of
772 this state, of the department, of any other state agency regarding



773 the enforcement of this section, and of any related law, rules or
774 regulations.

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

781 (13) If any provision of this article, or its application to
782 any person or circumstance, is determined by a court to be invalid
783 or unconstitutional, the remaining provisions shall be construed
784 in accordance with the intent of the Legislature to further limit
785 rather than expand commerce in alcoholic beverages to protect the
786 health, safety, and welfare of the state's residents, and to
787 enhance strict regulatory control over taxation, distribution and
788 sale of alcoholic beverages through the three-tier regulatory
789 system imposed by this article upon all alcoholic beverages to
790 curb relationships and practices calculated to stimulate sales and
791 impair the state's policy favoring trade stability and the
792 promotion of temperance.

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

795 67-1-77. (1) It shall be unlawful for the holder of a
796 manufacturer's or wholesaler's permit, or anyone connected with
797 the business of such holder, or for any other distiller, wine



798 manufacturer, rectifier, blender or bottler, to have any financial
799 interest in any premises upon which any alcoholic beverage is sold
800 at retail by any permittee, or in the business conducted by such
801 permittee, except that:

802 (a) The holder of a manufacturer's or wholesaler's
803 permit may contract for the service of a representative in the
804 area of governmental affairs on a part-time basis with a holder of
805 an on-premises permit.

806 (b) A distiller, wine manufacturer, rectifier, blender
807 or bottler may have a financial interest in a premises upon which
808 alcoholic beverages are sold at retail by a permittee, or in the
809 business conducted by a permittee, if the permittee does not sell
810 or serve any alcoholic beverages that are distilled, manufactured,
811 rectified, blended or bottled by the distiller, wine manufacturer,
812 rectifier, blender or bottler having the financial interest in the
813 premises or in the business conducted by a permittee.

814 (c) **[Through June 30, * * * 2026]** A distiller, wine
815 manufacturer, rectifier, blender or bottler may have a financial
816 interest in and possess a distillery retailer's permit and a wine
817 festival permit.

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

821 (d) The holder of a manufacturer's permit which is
822 located adjacent to the Mississippi Museum of Art and is bordered



823 by Court Street, Farish Street, South Street and Town Creek may
824 have a financial interest in a premises upon which alcoholic
825 beverages are sold at retail.

826 (2) It shall also be unlawful for any such person, or anyone
827 connected with his, its, or their business to lend any money or
828 make any gift or offer any gratuity, to any retail permittee,
829 except as authorized by regulations of the commission, to the
830 holder of any retail permit issued under the provisions of this
831 article. Except as above provided, no retail permittee shall
832 accept, receive, or make use of any money or gift furnished by any
833 such person, or become indebted to such person except for the
834 purchase of alcoholic beverages.

835 (3) The commission shall not prohibit the furnishing of
836 advertising specialties, printed materials, or other things having
837 nominal value to a retail permittee. This section shall not be
838 construed to prohibit the possession by any person of advertising
839 specialties, printed materials, or other things having nominal
840 value furnished by a retail permittee.

841 (4) Any person violating the provisions of this section
842 shall, upon conviction, be punished by a fine of not more than
843 Five Thousand Dollars (\$5,000.00) or by imprisonment for not more
844 than two (2) years, or by both such fine and imprisonment, in the
845 discretion of the court.

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



848 27-71-5. (1) Upon each person approved for a permit under
849 the provisions of the Alcoholic Beverage Control Law and
850 amendments thereto, there is levied and imposed for each location
851 for the privilege of engaging and continuing in this state in the
852 business authorized by such permit, an annual privilege license
853 tax in the amount provided in the following schedule:

854 (a) Except as otherwise provided in this subsection
855 (1), manufacturer's permit, Class 1, distiller's and/or
856 rectifier's:

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

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

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

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

866 (d) Manufacturer's permit, Class 4, native spirit
867 manufacturer per one thousand (1,000) gallons or part thereof
868 produced.....\$ 300.00

869 (e) Native wine retailer's permit.....\$ 50.00

870 (f) Package retailer's permit, each.....\$ 900.00

871 (g) On-premises retailer's permit, except for clubs and
872 common carriers, each.....\$ 450.00



873	(h)	On-premises retailer's permit for wine of more than	
874		five percent (5%) alcohol by weight, but not more than twenty-one	
875		percent (21%) alcohol by weight, each.....	\$ 225.00
876	(i)	On-premises retailer's permit for clubs...	\$ 225.00
877	(j)	On-premises retailer's permit for common carriers,	
878		per car, plane, or other vehicle.....	\$ 120.00
879	(k)	Solicitor's permit, regardless of any other	
880		provision of law, solicitor's permits shall be issued only in the	
881		discretion of the department.....	\$ 100.00
882	(l)	Filing fee for each application except for an	
883		employee identification card.....	\$ 25.00
884	(m)	Temporary permit, Class 1, each.....	\$ 10.00
885	(n)	Temporary permit, Class 2, each.....	\$ 50.00
886	(o)	(i) Caterer's permit.....	\$ 600.00
887		(ii) Caterer's permit for holders of on-premises	
888		retailer's permit.....	\$ 150.00
889	(p)	Research permit.....	\$ 100.00
890	(q)	Temporary permit, Class 3 (wine only).....	\$ 10.00
891	(r)	Special service permit.....	\$ 225.00
892	(s)	Merchant permit.....	\$ 225.00
893	(t)	Temporary alcoholic beverages charitable auction	
894		permit.....	\$ 10.00
895	(u)	Event venue retailer's permit.....	\$ 225.00
896	(v)	Temporary theatre permit, each.....	\$ 10.00
897	(w)	Charter ship operator's permit.....	\$ 100.00



898	(x)	Distillery retailer's permit.....	\$ 450.00
899	(y)	Festival wine permit.....	\$ 10.00
900	(z)	Charter vessel operator's permit.....	\$ 100.00
901	(aa)	Native spirit retailer's permit.....	\$ 50.00
902	(bb)	Delivery service permit.....	\$ 500.00
903	(cc)	Food truck permit.....	\$ 100.00

904 In addition to the filing fee imposed by paragraph (l) of
905 this subsection, a fee to be determined by the Department of
906 Revenue may be charged to defray costs incurred to process
907 applications. The additional fees shall be paid into the State
908 Treasury to the credit of a special fund account, which is hereby
909 created, and expenditures therefrom shall be made only to defray
910 the costs incurred by the Department of Revenue in processing
911 alcoholic beverage applications. Any unencumbered balance
912 remaining in the special fund account on June 30 of any fiscal
913 year shall lapse into the State General Fund.

914 All privilege taxes imposed by this section shall be paid in
915 advance of doing business. A new permittee whose privilege tax is
916 determined by production volume will pay the tax for the first
917 year in accordance with department regulations. The additional
918 privilege tax imposed for an on-premises retailer's permit based
919 upon purchases shall be due and payable on demand.

920 Paragraph (y) of this subsection shall stand repealed from
921 and after July 1, * * * 2026.



922 (2) (a) There is imposed and shall be collected from each
923 permittee, except a common carrier, solicitor, a temporary
924 permittee or a delivery service permittee, by the department, an
925 additional license tax equal to the amounts imposed under
926 subsection (1) of this section for the privilege of doing business
927 within any municipality or county in which the licensee is
928 located.

929 (b) (i) In addition to the tax imposed in paragraph
930 (a) of this subsection, there is imposed and shall be collected by
931 the department from each permittee described in subsection (1)(g),
932 (h), (i), (n) and (u) of this section, an additional license tax
933 for the privilege of doing business within any municipality or
934 county in which the licensee is located in the amount of Two
935 Hundred Twenty-five Dollars (\$225.00) on purchases exceeding Five
936 Thousand Dollars (\$5,000.00) and Two Hundred Twenty-five Dollars
937 (\$225.00) for each additional purchase of Five Thousand Dollars
938 (\$5,000.00), or fraction thereof.

939 (ii) In addition to the tax imposed in paragraph
940 (a) of this subsection, there is imposed and shall be collected by
941 the department from each permittee described in subsection (1)(o)
942 and (s) of this section, an additional license tax for the
943 privilege of doing business within any municipality or county in
944 which the licensee is located in the amount of Two Hundred Fifty
945 Dollars (\$250.00) on purchases exceeding Five Thousand Dollars
946 (\$5,000.00) and Two Hundred Twenty-five Dollars (\$225.00) for each



947 additional purchase of Five Thousand Dollars (\$5,000.00), or
948 fraction thereof.

949 (iii) Any person who has paid the additional
950 privilege license tax imposed by this paragraph, and whose permit
951 is renewed, may add any unused fraction of Five Thousand Dollars
952 (\$5,000.00) purchases to the first Five Thousand Dollars
953 (\$5,000.00) purchases authorized by the renewal permit, and no
954 additional license tax will be required until purchases exceed the
955 sum of the two (2) figures.

956 (c) If the licensee is located within a municipality,
957 the department shall pay the amount of additional license tax
958 collected under this section to the municipality, and if outside a
959 municipality the department shall pay the additional license tax
960 to the county in which the licensee is located. Payments by the
961 department to the respective local government subdivisions shall
962 be made once each month for any collections during the preceding
963 month.

964 (3) When an application for any permit, other than for
965 renewal of a permit, has been rejected by the department, such
966 decision shall be final. Appeal may be made in the manner
967 provided by Section 67-1-39. Another application from an
968 applicant who has been denied a permit shall not be reconsidered
969 within a twelve-month period.

970 (4) The number of permits issued by the department shall not
971 be restricted or limited on a population basis; however, the



972 foregoing limitation shall not be construed to preclude the right
973 of the department to refuse to issue a permit because of the
974 undesirability of the proposed location.

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

983 (6) It shall be unlawful for any person to consume alcoholic
984 beverages on the premises of any hotel restaurant, restaurant,
985 club or the interior of any public place defined in Chapter 1,
986 Title 67, Mississippi Code of 1972, when the owner or manager
987 thereof displays in several conspicuous places inside the
988 establishment and at the entrances of establishment a sign
989 containing the following language: NO ALCOHOLIC BEVERAGES
990 ALLOWED.

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

