

By: Senator(s) Caughman

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2180

1 AN ACT TO AMEND SECTION 67-1-5, MISSISSIPPI CODE OF 1972, TO
2 REVISE THE DEFINITION OF THE TERM "QUALIFIED RESORT AREA" UNDER
3 THE LOCAL OPTION ALCOHOLIC BEVERAGE CONTROL LAW; AND FOR RELATED
4 PURPOSES.

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

6 **SECTION 1.** Section 67-1-5, Mississippi Code of 1972, is
7 amended as follows:

8 67-1-5. For the purposes of this article and unless
9 otherwise required by the context:

10 (a) "Alcoholic beverage" means any alcoholic liquid,
11 including wines of more than five percent (5%) of alcohol by
12 weight, capable of being consumed as a beverage by a human being,
13 but shall not include light wine, light spirit product and beer,
14 as defined in Section 67-3-3, Mississippi Code of 1972, but shall
15 include native wines and native spirits. The words "alcoholic
16 beverage" shall not include ethyl alcohol manufactured or
17 distilled solely for fuel purposes or beer of an alcoholic content
18 of more than eight percent (8%) by weight if the beer is legally
19 manufactured in this state for sale in another state.



20 (b) "Alcohol" means the product of distillation of any
21 fermented liquid, whatever the origin thereof, and includes
22 synthetic ethyl alcohol, but does not include denatured alcohol or
23 wood alcohol.

24 (c) "Distilled spirits" means any beverage containing
25 more than six percent (6%) of alcohol by weight produced by
26 distillation of fermented grain, starch, molasses or sugar,
27 including dilutions and mixtures of these beverages.

28 (d) "Wine" or "vinous liquor" means any product
29 obtained from the alcoholic fermentation of the juice of sound,
30 ripe grapes, fruits, honey or berries and made in accordance with
31 the revenue laws of the United States.

32 (e) "Person" means and includes any individual,
33 partnership, corporation, association or other legal entity
34 whatsoever.

35 (f) "Manufacturer" means any person engaged in
36 manufacturing, distilling, rectifying, blending or bottling any
37 alcoholic beverage.

38 (g) "Wholesaler" means any person, other than a
39 manufacturer, engaged in distributing or selling any alcoholic
40 beverage at wholesale for delivery within or without this state
41 when such sale is for the purpose of resale by the purchaser.

42 (h) "Retailer" means any person who sells, distributes,
43 or offers for sale or distribution, any alcoholic beverage for use
44 or consumption by the purchaser and not for resale.



45 (i) "State Tax Commission," "commission" or
46 "department" means the Department of Revenue of the State of
47 Mississippi, which shall create a division in its organization to
48 be known as the Alcoholic Beverage Control Division. Any
49 reference to the commission or the department hereafter means the
50 powers and duties of the Department of Revenue with reference to
51 supervision of the Alcoholic Beverage Control Division.

52 (j) "Division" means the Alcoholic Beverage Control
53 Division of the Department of Revenue.

54 (k) "Municipality" means any incorporated city or town
55 of this state.

56 (l) "Hotel" means an establishment within a
57 municipality, or within a qualified resort area approved as such
58 by the department, where, in consideration of payment, food and
59 lodging are habitually furnished to travelers and wherein are
60 located at least twenty (20) adequately furnished and completely
61 separate sleeping rooms with adequate facilities that persons
62 usually apply for and receive as overnight accommodations. Hotels
63 in towns or cities of more than twenty-five thousand (25,000)
64 population are similarly defined except that they must have fifty
65 (50) or more sleeping rooms. Any such establishment described in
66 this paragraph with less than fifty (50) beds shall operate one or
67 more regular dining rooms designed to be constantly frequented by
68 customers each day. When used in this article, the word "hotel"
69 shall also be construed to include any establishment that meets



70 the definition of "bed and breakfast inn" as provided in this
71 section.

72 (m) "Restaurant" means:

73 (i) A place which is regularly and in a bona fide
74 manner used and kept open for the serving of meals to guests for
75 compensation, which has suitable seating facilities for guests,
76 and which has suitable kitchen facilities connected therewith for
77 cooking an assortment of foods and meals commonly ordered at
78 various hours of the day; the service of such food as sandwiches
79 and salads only shall not be deemed in compliance with this
80 requirement. Except as otherwise provided in this paragraph, no
81 place shall qualify as a restaurant under this article unless
82 twenty-five percent (25%) or more of the revenue derived from such
83 place shall be from the preparation, cooking and serving of meals
84 and not from the sale of beverages, or unless the value of food
85 given to and consumed by customers is equal to twenty-five percent
86 (25%) or more of total revenue; or

87 (ii) Any privately owned business located in a
88 building in a historic district where the district is listed in
89 the National Register of Historic Places, where the building has a
90 total occupancy rating of not less than one thousand (1,000) and
91 where the business regularly utilizes ten thousand (10,000) square
92 feet or more in the building for live entertainment, including not
93 only the stage, lobby or area where the audience sits and/or
94 stands, but also any other portion of the building necessary for



95 the operation of the business, including any kitchen area, bar
96 area, storage area and office space, but excluding any area for
97 parking. In addition to the other requirements of this
98 subparagraph, the business must also serve food to guests for
99 compensation within the building and derive the majority of its
100 revenue from event-related fees, including, but not limited to,
101 admission fees or ticket sales to live entertainment in the
102 building, and from the rental of all or part of the facilities of
103 the business in the building to another party for a specific event
104 or function.

105 (n) "Club" means an association or a corporation:

106 (i) Organized or created under the laws of this
107 state for a period of five (5) years prior to July 1, 1966;

108 (ii) Organized not primarily for pecuniary profit
109 but for the promotion of some common object other than the sale or
110 consumption of alcoholic beverages;

111 (iii) Maintained by its members through the
112 payment of annual dues;

113 (iv) Owning, hiring or leasing a building or space
114 in a building of such extent and character as may be suitable and
115 adequate for the reasonable and comfortable use and accommodation
116 of its members and their guests;

117 (v) The affairs and management of which are
118 conducted by a board of directors, board of governors, executive



119 committee, or similar governing body chosen by the members at a
120 regular meeting held at some periodic interval; and

121 (vi) No member, officer, agent or employee of
122 which is paid, or directly or indirectly receives, in the form of
123 a salary or other compensation any profit from the distribution or
124 sale of alcoholic beverages to the club or to members or guests of
125 the club beyond such salary or compensation as may be fixed and
126 voted at a proper meeting by the board of directors or other
127 governing body out of the general revenues of the club.

128 The department may, in its discretion, waive the five-year
129 provision of this paragraph. In order to qualify under this
130 paragraph, a club must file with the department, at the time of
131 its application for a license under this article, two (2) copies
132 of a list of the names and residences of its members and similarly
133 file, within ten (10) days after the election of any additional
134 member, his name and address. Each club applying for a license
135 shall also file with the department at the time of the application
136 a copy of its articles of association, charter of incorporation,
137 bylaws or other instruments governing the business and affairs
138 thereof.

139 (o) "Qualified resort area" means any area or locality
140 outside of the limits of incorporated municipalities in this state
141 commonly known and accepted as a place which regularly and
142 customarily attracts tourists, vacationists and other transients
143 because of its historical, scenic or recreational facilities or



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

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

167 (ii) The term includes any state park which is
168 declared a resort area by the department; however, such



169 declaration may only be initiated in a written request for resort
170 area status made to the department by the Executive Director of
171 the Department of Wildlife, Fisheries and Parks, and no permit for
172 the sale of any alcoholic beverage, as defined in this article,
173 except an on-premises retailer's permit, shall be issued for a
174 hotel, restaurant or bed and breakfast inn in such park.

175 (iii) The term includes:

176 1. The clubhouses associated with the state
177 park golf courses at the Lefleur's Bluff State Park, the John Kyle
178 State Park, the Percy Quin State Park and the Hugh White State
179 Park;

180 2. The clubhouse and associated golf course,
181 tennis courts and related facilities and swimming pool and related
182 facilities where the golf course, tennis courts and related
183 facilities and swimming pool and related facilities are adjacent
184 to one or more planned residential developments and the golf
185 course and all such developments collectively include at least
186 seven hundred fifty (750) acres and at least four hundred (400)
187 residential units;

188 3. Any facility located on property that is a
189 game reserve with restricted access that consists of at least
190 three thousand (3,000) contiguous acres with no public roads and
191 that offers as a service hunts for a fee to overnight guests of
192 the facility;



193 4. Any facility located on federal property
194 surrounding a lake and designated as a recreational area by the
195 United States Army Corps of Engineers that consists of at least
196 one thousand five hundred (1,500) acres;

197 5. Any facility that is located in a
198 municipality that is bordered by the Pearl River, traversed by
199 Mississippi Highway 25, adjacent to the boundaries of the Jackson
200 International Airport and is located in a county which has voted
201 against coming out from under the dry law; however, any such
202 facility may only be located in areas designated by the governing
203 authorities of such municipality;

204 6. Any municipality with a population in
205 excess of ten thousand (10,000) according to the latest federal
206 decennial census that is located in a county that is bordered by
207 the Pearl River and is not traversed by Interstate Highway 20,
208 with a population in excess of forty-five thousand (45,000)
209 according to the latest federal decennial census;

210 7. The West Pearl Restaurant Tax District as
211 defined in Chapter 912, Local and Private Laws of 2007;

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

215 A. Owned by the Pearl River Valley
216 Water Supply District, and/or



217 B. Located within the Reservoir
218 Community District, zoned commercial, east of Old Fannin Road,
219 north of Regatta Drive, south of Spillway Road, west of Hugh Ward
220 Boulevard and accessible by Old Fannin Road, Spillway Road, Spann
221 Drive and/or Lake Vista Place, and/or

222 C. Located within the Reservoir
223 Community District, zoned commercial, west of Old Fannin Road,
224 south of Spillway Road and extending to the boundary of the
225 corporate limits of the City of Flowood, Mississippi;

226 b. The board of supervisors of such
227 county, with respect to B and C of item 8.a., may by resolution or
228 other order:

229 A. Specify the hours of operation
230 of facilities that offer alcoholic beverages for sale,

231 B. Specify the percentage of
232 revenue that facilities that offer alcoholic beverages for sale
233 must derive from the preparation, cooking and serving of meals and
234 not from the sale of beverages, and

235 C. Designate the areas in which
236 facilities that offer alcoholic beverages for sale may be located;

237 9. Any facility located on property that is a
238 game reserve with restricted access that consists of at least
239 eight hundred (800) contiguous acres with no public roads, that
240 offers as a service hunts for a fee to overnight guests of the



241 facility, and has accommodations for at least fifty (50) overnight
242 guests;

243 10. Any facility that:

244 a. Consists of at least six thousand
245 (6,000) square feet being heated and cooled along with an
246 additional adjacent area that consists of at least two thousand
247 two hundred (2,200) square feet regardless of whether heated and
248 cooled,

249 b. For a fee is used to host events such
250 as weddings, reunions and conventions,

251 c. Provides lodging accommodations
252 regardless of whether part of the facility and/or located adjacent
253 to or in close proximity to the facility, and

254 d. Is located on property that consists
255 of at least thirty (30) contiguous acres;

256 11. Any facility and related property:

257 a. Located on property that consists of
258 at least one hundred twenty-five (125) contiguous acres and
259 consisting of an eighteen-hole golf course, and/or located in a
260 facility that consists of at least eight thousand (8,000) square
261 feet being heated and cooled,

262 b. Used for the purpose of providing
263 meals and hosting events, and



264 c. Used for the purpose of teaching
265 culinary arts courses and/or turf management and grounds keeping
266 courses, and/or outdoor recreation and leadership courses;

267 12. Any facility and related property that:

268 a. Consist of at least eight thousand
269 (8,000) square feet being heated and cooled,

270 b. For a fee is used to host events,

271 c. Is used for the purpose of culinary
272 arts courses, and/or live entertainment courses and art
273 performances, and/or outdoor recreation and leadership courses;

274 13. The clubhouse and associated golf course
275 where the golf course is adjacent to one or more residential
276 developments and the golf course and all such developments
277 collectively include at least two hundred (200) acres and at least
278 one hundred fifty (150) residential units and are located a. in a
279 county that has voted against coming out from under the dry law;
280 and b. outside of but in close proximity to a municipality in such
281 county which has voted under Section 67-1-14, after January 1,
282 2013, to come out from under the dry law;

283 14. The clubhouse and associated
284 eighteen-hole golf course located in a municipality traversed by
285 Interstate Highway 55 and U.S. Highway 51 that has voted to come
286 out from under the dry law;

287 15. a. Land that is planned for mixed-use
288 development and consists of at least two hundred (200) contiguous



289 acres with one or more planned residential developments
290 collectively planned to include at least two hundred (200)
291 residential units when completed, and also including a facility
292 that consists of at least four thousand (4,000) square feet that
293 is not part of such land but is located adjacent to or in close
294 proximity thereto, and which land is located:

295 A. In a county that has voted to
296 come out from under the dry law,

297 B. Outside the corporate limits of
298 any municipality in such county and adjacent to or in close
299 proximity to a golf course located in a municipality in such
300 county, and

301 C. Within one (1) mile of a state
302 institution of higher learning;

303 b. The board of supervisors of such
304 county may by resolution or other order:

305 A. Specify the hours of operation
306 of facilities that offer alcoholic beverages for sale,

307 B. Specify the percentage of
308 revenue that facilities that offer alcoholic beverages for sale
309 must derive from the preparation, cooking and serving of meals and
310 not from the sale of beverages, and

311 C. Designate the areas in which
312 facilities that offer alcoholic beverages for sale may be located;



313 16. Any facility with a capacity of five
314 hundred (500) people or more, to be used as a venue for private
315 events, on a tract of land in the Southwest Quarter of Section 33,
316 Township 2 South, Range 7 East, of a county where U.S. Highway 45
317 and U.S. Highway 72 intersect and that has not voted to come out
318 from under the dry law;

319 17. One hundred five (105) contiguous acres,
320 more or less, located in Hinds County, Mississippi, and in the
321 City of Jackson, Mississippi, whereon are constructed a variety of
322 buildings, improvements, grounds or objects for the purpose of
323 holding events thereon to promote agricultural and industrial
324 development in Mississippi;

325 18. Land that is owned by a state institution
326 of higher learning, and:

327 a. Located entirely within a county that
328 has elected by majority vote not to permit the transportation,
329 storage, sale, distribution, receipt and/or manufacture of light
330 wine and beer pursuant to Section 67-3-7, and

331 b. Adjacent to but outside the
332 incorporated limits of a municipality that has elected by majority
333 vote to permit the sale, receipt, storage and transportation of
334 light wine and beer pursuant to Section 67-3-9.

335 If any portion of the land described in this item 18 has been
336 declared a qualified resort area by the department before July 1,



337 2020, then that qualified resort area shall be incorporated into
338 the qualified resort area created by this item 18;

339 19. Any facility and related property:

340 a. Used as a flea market or similar
341 venue during a weekend (Saturday and Sunday) immediately preceding
342 the first Monday of a month and having an annual average of at
343 least one thousand (1,000) visitors for each such weekend and five
344 hundred (500) vendors for Saturday of each such weekend, and

345 b. Located in a county that has not
346 voted to come out from under the dry law and outside of but in
347 close proximity to a municipality located in such county and which
348 municipality has voted to come out from under the dry law;

349 20. Blocks 1, 2 and 3 of the original town
350 square in any municipality with a population in excess of one
351 thousand five hundred (1,500) according to the latest federal
352 decennial census and which is located in:

353 a. A county traversed by Interstate 55
354 and Interstate 20, and

355 b. A judicial district that has not
356 voted to come out from under the dry law;

357 21. Any municipality with a population in
358 excess of two thousand (2,000) according to the latest federal
359 decennial census and in which is located a part of White's Creek
360 Lake and in which U.S. Highway 82 intersects with Mississippi



361 Highway 9 and located in a county that is partially bordered on
362 one (1) side by the Big Black River;

363 22. A restaurant located on a two-acre tract
364 adjacent to a five-hundred-fifty-acre lake in the northeast corner
365 of a county traversed by U.S. Interstate 55 and U.S. Highway 84;

366 23. Any tracts of land in Oktibbeha County,
367 situated north of Bailey Howell Drive, Lee Boulevard and Old
368 Mayhew Road, east of George Perry Street and south of Mississippi
369 Highway 182, and not located on the property of a state
370 institution of higher learning; however, the board of supervisors
371 of such county may by resolution or other order:

372 a. Specify the hours of operation of
373 facilities that offer alcoholic beverages for sale;

374 b. Specify the percentage of revenue
375 that facilities that offer alcoholic beverages for sale must
376 derive from the preparation, cooking and serving of meals and not
377 from the sale of beverages; and

378 c. Designate the areas in which
379 facilities that offer alcoholic beverages for sale may be located;

380 24. A municipality in which Mississippi
381 Highway 27 and Mississippi Highway 28 intersect;

382 25. A municipality through which run
383 Mississippi Highway 35 and Interstate 20;

384 26. A municipality in which Mississippi
385 Highway 16 and Mississippi Highway 35 intersect;



386 27. A municipality in which U.S. Highway 82
387 and Old Highway 61 intersect;

388 28. A municipality in which Mississippi
389 Highway 8 meets Mississippi Highway 1;

390 29. A municipality in which U.S. Highway 82
391 and Mississippi Highway 1 intersect;

392 30. A municipality in which Mississippi
393 Highway 50 meets Mississippi Highway 9;

394 31. An area bounded on the north by Pearl
395 Street, on the east by West Street, on the south by Court Street
396 and on the west by Farish Street, within a municipality bordered
397 on the east by the Pearl River and through which run Interstate 20
398 and Interstate 55;

399 32. Any facility and related property that:

400 a. Is contracted for mixed-use
401 development improvements consisting of office and residential
402 space and a restaurant and lounge, partially occupying the
403 renovated space of a four-story commercial building which
404 previously served as a financial institution; and adjacent
405 property to the west consisting of a single-story office building
406 that was originally occupied by the Brotherhood of Carpenters and
407 Joiners of American Local Number 569; and

408 b. Is situated on a tract of land
409 consisting of approximately one and one-tenth (1.10) acres, and
410 the adjacent property to the west consisting of approximately 0.5



411 acres, located in a municipality which is the seat of county
412 government, situated south of Interstate 10, traversed by U.S.
413 Highway 90, partially bordered on one (1) side by the Pascagoula
414 River and having its most southern boundary bordered by the Gulf
415 of Mexico, with a population greater than twenty-two thousand
416 (22,000) according to the 2010 federal decennial census; however,
417 the governing authorities of such a municipality may by ordinance:

418 A. Specify the hours of operation
419 of facilities that offer alcoholic beverages for sale;

420 B. Specify the percentage of
421 revenue that facilities that offer alcoholic beverages for sale
422 must derive from the preparation, cooking and serving of meals and
423 not from the sale of beverages; and

424 C. Designate the areas within the
425 facilities in which alcoholic beverages may be offered for sale;

426 33. Any facility with a maximum capacity of
427 one hundred twenty (120) people that consists of at least three
428 thousand (3,000) square feet being heated and cooled, has a
429 commercial kitchen, has a pavilion that consists of at least nine
430 thousand (9,000) square feet and is located on land more
431 particularly described as follows:

432 All that part of the East Half of the Northwest Quarter of
433 Section 21, Township 7 South, Range 4 East, Union County,
434 Mississippi, that lies South of Mississippi State Highway 348
435 right-of-way and containing 19.48 acres, more or less.



436 ALSO,
437 The Northeast 38 acres of the Southwest Quarter of Section
438 21, Township 7 South, Range 4 East, Union County, Mississippi.

439 ALSO,
440 The South 81 1/2 acres of the Southwest Quarter of Section
441 21, Township 7 South, Range 4 East, Union County, Mississippi;

442 34. A municipality in which U.S. Highway 51
443 and Mississippi Highway 16 intersect;

444 35. A municipality in which Interstate 20
445 passes over Mississippi Highway 15;

446 36. Any municipality that is bordered in its
447 northwestern boundary by the Pearl River, traversed by U.S.
448 Highway 49 and Interstate 20, and is located in a county which has
449 voted against coming out from under the dry law;

450 37. A municipality in which Mississippi
451 Highway 28 and Mississippi Highway 29 North intersect;

452 38. An area bounded as follows within a
453 municipality through which run Interstate 22 and Mississippi
454 Highway 15: Beginning at a point at the intersection of Bankhead
455 Street and Tallahatchie Trails; then running to a point at the
456 intersection of Tallahatchie Trails and Interstate 22; then
457 running to a point at the intersection of Interstate 22 and Carter
458 Avenue; then running to a point at the intersection of Carter
459 Avenue and Camp Avenue; then running to a point at the
460 intersection of Camp Avenue and King Street; then running to a



461 point at the intersection of King Street and E. Main Street; then
462 running to a point at the intersection of E. Main Street and Camp
463 Avenue; then running to a point at the intersection of Camp Avenue
464 and Highland Street; then running to a point at the intersection
465 of Highland Street and Adams Street; then running to a point at
466 the intersection of Adams Street and Cleveland Street; then
467 running to a point at the intersection of Cleveland Street and N.
468 Railroad Avenue; then running to a point at the intersection of N.
469 Railroad Avenue and McGill Street; then running to a point at the
470 intersection of McGill Street and Snyder Street; then running to a
471 point at the intersection of Snyder Street and Bankhead Street;
472 then running to a point at the intersection of Bankhead Street and
473 Tallahatchie Trails and the point of the beginning;

474 39. A municipality through which run
475 Mississippi Highway 43 and U.S. Highway 80;

476 40. The coliseum in a municipality in which
477 U.S. Highway 72 passes over U.S. Highway 45;

478 41. A piece of property on the northeast
479 corner of the T-intersection where Builders Square Drive meets
480 Mississippi Highway 471;

481 42. The clubhouse and associated golf course,
482 tennis courts and related facilities and swimming pool and related
483 facilities located on Oaks Country Club Road less than one-half
484 (1/2) mile to the east of Mississippi Highway 15;



485 43. Any facility located on land more
486 particularly described as follows:

487 The East Half (E 1/2) of the Southwest Quarter (SW 1/4) of
488 Section 15, Township 3 North, Range 2 East; a 4 acre parcel in the
489 Southwest Corner of the Southwest Quarter (SW 1/4) of the
490 Southeast Quarter (SE 1/4), Section 15, Township 3 North, Range 2
491 East, running 210 feet east and west and 840 feet running north
492 and south; the Northeast Quarter (NE 1/4) of the Northwest Quarter
493 (NW 1/4) of Section 22, Township 3 North, Range 2 East, all in
494 Rankin County, Mississippi;

495 44. Any facility located on land more
496 particularly described as follows:

497 Beginning at a point 1915 feet west and 2171 feet north of
498 southeast corner, Section 11, Township 24 North, Range 2 West,
499 Second Judicial District, Tallahatchie County, Mississippi, which
500 point is the southwest corner of J.C. Section Lot mentioned in
501 deed recorded in Book 50, page 34, in the records of the Chancery
502 Clerk's Office at Sumner, in said District of said County; thence
503 South 80° West, 19 feet to the east boundary of United States
504 Highway 49-E, thence East along the east boundary of said Highway
505 270 feet to point of beginning of Lot to be conveyed; thence
506 southeast along the east boundary of said Highway 204 feet to a
507 concrete post at the intersection of the east boundary of said
508 Highway with the west boundary of gravel road from Sumner to Webb,
509 known as Oil Mill Road, thence Northwest along west boundary of



510 said Oil Mill Road 194 feet to center of driveway running
511 southwest from said Oil Mill Road to U.S. Highway 49-E; thence
512 South 66° West along center of said driveway 128 feet to point of
513 beginning, being situated in Northwest Quarter of Southeast
514 Quarter of Section 11, together with all improvements situated
515 thereon;

516 45. Any facility that:

517 a. Consists of at least five thousand
518 six hundred (5,600) square feet being heated and cooled along with
519 a lakeside patio that consists of at least two thousand two
520 hundred (2,200) square feet, regardless of whether such patio is
521 part of the facility and/or located adjacent to or in close
522 proximity to the facility;

523 b. Includes a caterer's kitchen and
524 green room for entertainment preparation;

525 c. For a fee is used to host events; and

526 d. Is located adjacent to or in close
527 proximity to an approximately nine (9) acre lake on property that
528 consists of at least one hundred twenty (120) acres in a county
529 traversed by Mississippi Highway 15 and U.S. Highway 278;

530 46. Any municipality with a population in
531 excess of one thousand (1,000) according to the 2010 federal
532 decennial census and which is located in a county that is
533 traversed by U.S. Highways 84 and 98 and has not voted to come out
534 from under the dry law;



535 47. The clubhouse and associated nine-hole
536 golf course, tennis courts and related facilities and swimming
537 pool and related facilities located on or near U.S. Highway 82
538 between Mississippi Highway 15 and Mississippi Highway 9;

539 48. The downtown square area bound by East
540 Service Drive, Commerce Street, Second Street and Court Street and
541 adjacent properties in a municipality through which run Interstate
542 55, U.S. Highway 51 and Mississippi Highway 306;

543 49. All parcels zoned for mixed-use
544 development located west of Mississippi Highway 589, more than
545 four hundred (400) feet north of Old Highway 24, east of
546 Parkers Creek and Black Creek, and south of J M Burge
547 Road; * * *

548 50. Any facility used by a soccer club and
549 located on Old Highway 11 between one-tenth (0.1) and two-tenths
550 (0.2) of a mile from its intersection with Oak Grove Road, in a
551 county in which U.S. Highway 98 and Mississippi Highway 589
552 intersect * * *;

553 51. Any municipality in which U.S. Highway 49
554 and Mississippi Highway 469 intersect; and

555 52. The clubhouse and associated nine-hole
556 golf course and related facilities located on or near Golf Course
557 Road and Athens Road, in a county in which Mississippi Highway 13
558 and Mississippi Highway 28 intersect.



559 The status of these municipalities, districts, clubhouses,
560 facilities, golf courses and areas described in this paragraph
561 (o)(iii) as qualified resort areas does not require any
562 declaration of same by the department.

563 The governing authorities of a municipality described, in
564 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,
565 34, 35, 36, 37, 38, 39, 46 * * *, 48 or 51 of this paragraph
566 (o)(iii) may by ordinance: specify the hours of operation of
567 facilities offering alcoholic beverages for sale; specify the
568 percentage of revenue that facilities offering alcoholic beverages
569 for sale must derive from the preparation, cooking and serving of
570 meals and not from the sale of beverages; and designate the areas
571 in which facilities offering alcoholic beverages for sale may be
572 located.

573 (p) "Native wine" means any product, produced in
574 Mississippi for sale, having an alcohol content not to exceed
575 twenty-one percent (21%) by weight and made in accordance with
576 revenue laws of the United States, which shall be obtained
577 primarily from the alcoholic fermentation of the juice of ripe
578 grapes, fruits, berries, honey or vegetables grown and produced in
579 Mississippi; provided that bulk, concentrated or fortified wines
580 used for blending may be produced without this state and used in
581 producing native wines. The department shall adopt and promulgate
582 rules and regulations to permit a producer to import such bulk
583 and/or fortified wines into this state for use in blending with



584 native wines without payment of any excise tax that would
585 otherwise accrue thereon.

586 (q) "Native winery" means any place or establishment
587 within the State of Mississippi where native wine is produced, in
588 whole or in part, for sale.

589 (r) "Bed and breakfast inn" means an establishment
590 within a municipality where in consideration of payment, breakfast
591 and lodging are habitually furnished to travelers and wherein are
592 located not less than eight (8) and not more than nineteen (19)
593 adequately furnished and completely separate sleeping rooms with
594 adequate facilities, that persons usually apply for and receive as
595 overnight accommodations; however, such restriction on the minimum
596 number of sleeping rooms shall not apply to establishments on the
597 National Register of Historic Places. No place shall qualify as a
598 bed and breakfast inn under this article unless on the date of the
599 initial application for a license under this article more than
600 fifty percent (50%) of the sleeping rooms are located in a
601 structure formerly used as a residence.

602 (s) "Board" shall refer to the Board of Tax Appeals of
603 the State of Mississippi.

604 (t) "Spa facility" means an establishment within a
605 municipality or qualified resort area and owned by a hotel where,
606 in consideration of payment, patrons receive from licensed
607 professionals a variety of private personal care treatments such
608 as massages, facials, waxes, exfoliation and hairstyling.



609 (u) "Art studio or gallery" means an establishment
610 within a municipality or qualified resort area that is in the sole
611 business of allowing patrons to view and/or purchase paintings and
612 other creative artwork.

613 (v) "Cooking school" means an establishment within a
614 municipality or qualified resort area and owned by a nationally
615 recognized company that offers an established culinary education
616 curriculum and program where, in consideration of payment, patrons
617 are given scheduled professional group instruction on culinary
618 techniques. For purposes of this paragraph, the definition of
619 cooking school shall not include schools or classes offered by
620 grocery stores, convenience stores or drugstores.

621 (w) "Campus" means property owned by a public school
622 district, community or junior college, college or university in
623 this state where educational courses are taught, school functions
624 are held, tests and examinations are administered or academic
625 course credits are awarded; however, the term shall not include
626 any "restaurant" or "hotel" that is located on property owned by a
627 community or junior college, college or university in this state,
628 and is operated by a third party who receives all revenue
629 generated from food and alcoholic beverage sales.

630 (x) "Native spirit" shall mean any beverage, produced
631 in Mississippi for sale, manufactured primarily by the
632 distillation of fermented grain, starch, molasses or sugar
633 produced in Mississippi, including dilutions and mixtures of these



634 beverages. In order to be classified as "native spirit" under the
635 provisions of this article, at least fifty-one percent (51%) of
636 the finished product by volume shall have been obtained from
637 distillation of fermented grain, starch, molasses or sugar grown
638 and produced in Mississippi.

639 (y) "Native distillery" shall mean any place or
640 establishment within this state where native spirit is produced in
641 whole or in part for sale.

642 (z) "Warehouse operator" shall have the meaning
643 ascribed in Section 67-1-201.

644 **SECTION 2.** This act shall take effect and be in force from
645 and after July 1, 2023.

