

By: Representatives Waldo, Lancaster,
Massengill, Rushing, Stepp

To: State Affairs

HOUSE BILL NO. 1103

1 AN ACT TO AMEND SECTION 67-1-5, MISSISSIPPI CODE OF 1972, TO
2 AUTHORIZE THE GOVERNING AUTHORITIES OF CERTAIN MUNICIPALITIES THAT
3 ARE DESIGNATED AS QUALIFIED RESORT AREAS UNDER THE LOCAL OPTION
4 ALCOHOLIC BEVERAGE CONTROL LAW TO SPECIFY THE HOURS OF OPERATION
5 OF FACILITIES OFFERING ALCOHOLIC BEVERAGES FOR SALE, TO SPECIFY
6 THE PERCENTAGE OF REVENUE THAT FACILITIES OFFERING ALCOHOLIC
7 BEVERAGES FOR SALE MUST DERIVE FROM THE PREPARATION, COOKING AND
8 SERVING OF MEALS AND NOT FROM THE SALE OF BEVERAGES, AND TO
9 DESIGNATE THE AREAS IN WHICH FACILITIES OFFERING ALCOHOLIC
10 BEVERAGES FOR SALE MAY BE LOCATED; AND FOR RELATED PURPOSES.

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

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

14 67-1-5. For the purposes of this article and unless
15 otherwise required by the context:

16 (a) "Alcoholic beverage" means any alcoholic liquid,
17 including wines of more than five percent (5%) of alcohol by
18 weight, capable of being consumed as a beverage by a human being,
19 but shall not include light wine, light spirit product and beer,
20 as defined in Section 67-3-3, Mississippi Code of 1972, but shall
21 include native wines and native spirits. The words "alcoholic
22 beverage" shall not include ethyl alcohol manufactured or



23 distilled solely for fuel purposes or beer of an alcoholic content
24 of more than eight percent (8%) by weight if the beer is legally
25 manufactured in this state for sale in another state.

26 (b) "Alcohol" means the product of distillation of any
27 fermented liquid, whatever the origin thereof, and includes
28 synthetic ethyl alcohol, but does not include denatured alcohol or
29 wood alcohol.

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

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

38 (e) "Person" means and includes any individual,
39 partnership, corporation, association or other legal entity
40 whatsoever.

41 (f) "Manufacturer" means any person engaged in
42 manufacturing, distilling, rectifying, blending or bottling any
43 alcoholic beverage.

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



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

51 (i) "State Tax Commission," "commission" or
52 "department" means the Department of Revenue of the State of
53 Mississippi, which shall create a division in its organization to
54 be known as the Alcoholic Beverage Control Division. Any
55 reference to the commission or the department hereafter means the
56 powers and duties of the Department of Revenue with reference to
57 supervision of the Alcoholic Beverage Control Division.

58 (j) "Division" means the Alcoholic Beverage Control
59 Division of the Department of Revenue.

60 (k) "Municipality" means any incorporated city or town
61 of this state.

62 (l) "Hotel" means an establishment within a
63 municipality, or within a qualified resort area approved as such
64 by the department, where, in consideration of payment, food and
65 lodging are habitually furnished to travelers and wherein are
66 located at least twenty (20) adequately furnished and completely
67 separate sleeping rooms with adequate facilities that persons
68 usually apply for and receive as overnight accommodations. Hotels
69 in towns or cities of more than twenty-five thousand (25,000)
70 population are similarly defined except that they must have fifty
71 (50) or more sleeping rooms. Any such establishment described in
72 this paragraph with less than fifty (50) beds shall operate one or



73 more regular dining rooms designed to be constantly frequented by
74 customers each day. When used in this article, the word "hotel"
75 shall also be construed to include any establishment that meets
76 the definition of "bed and breakfast inn" as provided in this
77 section.

78 (m) "Restaurant" means:

79 (i) A place which is regularly and in a bona fide
80 manner used and kept open for the serving of meals to guests for
81 compensation, which has suitable seating facilities for guests,
82 and which has suitable kitchen facilities connected therewith for
83 cooking an assortment of foods and meals commonly ordered at
84 various hours of the day; the service of such food as sandwiches
85 and salads only shall not be deemed in compliance with this
86 requirement. Except as otherwise provided in this paragraph, no
87 place shall qualify as a restaurant under this article unless
88 twenty-five percent (25%) or more of the revenue derived from such
89 place shall be from the preparation, cooking and serving of meals
90 and not from the sale of beverages, or unless the value of food
91 given to and consumed by customers is equal to twenty-five percent
92 (25%) or more of total revenue; or

93 (ii) Any privately owned business located in a
94 building in a historic district where the district is listed in
95 the National Register of Historic Places, where the building has a
96 total occupancy rating of not less than one thousand (1,000) and
97 where the business regularly utilizes ten thousand (10,000) square



98 feet or more in the building for live entertainment, including not
99 only the stage, lobby or area where the audience sits and/or
100 stands, but also any other portion of the building necessary for
101 the operation of the business, including any kitchen area, bar
102 area, storage area and office space, but excluding any area for
103 parking. In addition to the other requirements of this
104 subparagraph, the business must also serve food to guests for
105 compensation within the building and derive the majority of its
106 revenue from event-related fees, including, but not limited to,
107 admission fees or ticket sales to live entertainment in the
108 building, and from the rental of all or part of the facilities of
109 the business in the building to another party for a specific event
110 or function.

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

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

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

117 (iii) Maintained by its members through the
118 payment of annual dues;

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



123 (v) The affairs and management of which are
124 conducted by a board of directors, board of governors, executive
125 committee, or similar governing body chosen by the members at a
126 regular meeting held at some periodic interval; and

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

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

145 (o) "Qualified resort area" means any area or locality
146 outside of the limits of incorporated municipalities in this state
147 commonly known and accepted as a place which regularly and



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

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



173 (ii) The term includes any state park which is
174 declared a resort area by the department; however, such
175 declaration may only be initiated in a written request for resort
176 area status made to the department by the Executive Director of
177 the Department of Wildlife, Fisheries and Parks, and no permit for
178 the sale of any alcoholic beverage, as defined in this article,
179 except an on-premises retailer's permit, shall be issued for a
180 hotel, restaurant or bed and breakfast inn in such park.

181 (iii) The term includes:

182 1. The clubhouses associated with the state
183 park golf courses at the Lefleur's Bluff State Park, the John Kyle
184 State Park, the Percy Quin State Park and the Hugh White State
185 Park;

186 2. The clubhouse and associated golf course,
187 tennis courts and related facilities and swimming pool and related
188 facilities where the golf course, tennis courts and related
189 facilities and swimming pool and related facilities are adjacent
190 to one or more planned residential developments and the golf
191 course and all such developments collectively include at least
192 seven hundred fifty (750) acres and at least four hundred (400)
193 residential units;

194 3. Any facility located on property that is a
195 game reserve with restricted access that consists of at least
196 three thousand (3,000) contiguous acres with no public roads and



197 that offers as a service hunts for a fee to overnight guests of
198 the facility;

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

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

210 6. Any municipality with a population in
211 excess of ten thousand (10,000) according to the latest federal
212 decennial census that is located in a county that is bordered by
213 the Pearl River and is not traversed by Interstate Highway 20,
214 with a population in excess of forty-five thousand (45,000)
215 according to the latest federal decennial census;

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

218 8. a. Land that is located in any county in
219 which Mississippi Highway 43 and Mississippi Highway 25 intersect
220 and:



221 A. Owned by the Pearl River Valley
222 Water Supply District, and/or

223 B. Located within the Reservoir
224 Community District, zoned commercial, east of Old Fannin Road,
225 north of Regatta Drive, south of Spillway Road, west of Hugh Ward
226 Boulevard and accessible by Old Fannin Road, Spillway Road, Spann
227 Drive and/or Lake Vista Place, and/or

228 C. Located within the Reservoir
229 Community District, zoned commercial, west of Old Fannin Road,
230 south of Spillway Road and extending to the boundary of the
231 corporate limits of the City of Flowood, Mississippi;

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

235 A. Specify the hours of operation
236 of facilities that offer alcoholic beverages for sale,

237 B. Specify the percentage of
238 revenue that facilities that offer alcoholic beverages for sale
239 must derive from the preparation, cooking and serving of meals and
240 not from the sale of beverages, and

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

243 9. Any facility located on property that is a
244 game reserve with restricted access that consists of at least
245 eight hundred (800) contiguous acres with no public roads, that



246 offers as a service hunts for a fee to overnight guests of the
247 facility, and has accommodations for at least fifty (50) overnight
248 guests;

249 10. Any facility that:

250 a. Consists of at least six thousand
251 (6,000) square feet being heated and cooled along with an
252 additional adjacent area that consists of at least two thousand
253 two hundred (2,200) square feet regardless of whether heated and
254 cooled,

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

257 c. Provides lodging accommodations
258 regardless of whether part of the facility and/or located adjacent
259 to or in close proximity to the facility, and

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

262 11. Any facility and related property:

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

268 b. Used for the purpose of providing
269 meals and hosting events, and



270 c. Used for the purpose of teaching
271 culinary arts courses and/or turf management and grounds keeping
272 courses, and/or outdoor recreation and leadership courses;

273 12. Any facility and related property that:

274 a. Consist of at least eight thousand
275 (8,000) square feet being heated and cooled,

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

277 c. Is used for the purpose of culinary
278 arts courses, and/or live entertainment courses and art
279 performances, and/or outdoor recreation and leadership courses;

280 13. The clubhouse and associated golf course
281 where the golf course is adjacent to one or more residential
282 developments and the golf course and all such developments
283 collectively include at least two hundred (200) acres and at least
284 one hundred fifty (150) residential units and are located a. in a
285 county that has voted against coming out from under the dry law;
286 and b. outside of but in close proximity to a municipality in such
287 county which has voted under Section 67-1-14, after January 1,
288 2013, to come out from under the dry law;

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

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



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

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

303 B. Outside the corporate limits of
304 any municipality in such county and adjacent to or in close
305 proximity to a golf course located in a municipality in such
306 county, and

307 C. Within one (1) mile of a state
308 institution of higher learning;

309 b. The board of supervisors of such
310 county may by resolution or other order:

311 A. Specify the hours of operation
312 of facilities that offer alcoholic beverages for sale,

313 B. Specify the percentage of
314 revenue that facilities that offer alcoholic beverages for sale
315 must derive from the preparation, cooking and serving of meals and
316 not from the sale of beverages, and

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



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

325 17. One hundred five (105) contiguous acres,
326 more or less, located in Hinds County, Mississippi, and in the
327 City of Jackson, Mississippi, whereon are constructed a variety of
328 buildings, improvements, grounds or objects for the purpose of
329 holding events thereon to promote agricultural and industrial
330 development in Mississippi;

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

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

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

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



343 2020, then that qualified resort area shall be incorporated into
344 the qualified resort area created by this item 18;

345 19. Any facility and related property:

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

351 b. Located in a county that has not
352 voted to come out from under the dry law and outside of but in
353 close proximity to a municipality located in such county and which
354 municipality has voted to come out from under the dry law;

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

359 a. A county traversed by Interstate 55
360 and Interstate 20, and

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

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



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

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

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

378 a. Specify the hours of operation of
379 facilities that offer alcoholic beverages for sale;

380 b. Specify the percentage of revenue
381 that facilities that offer alcoholic beverages for sale must
382 derive from the preparation, cooking and serving of meals and not
383 from the sale of beverages; and

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

386 24. A municipality in which Mississippi
387 Highway 27 and Mississippi Highway 28 intersect;

388 25. A municipality through which run
389 Mississippi Highway 35 and Interstate 20;

390 26. A municipality in which Mississippi
391 Highway 16 and Mississippi Highway 35 intersect;



392 27. A municipality in which U.S. Highway 82
393 and Old Highway 61 intersect;

394 28. A municipality in which Mississippi
395 Highway 8 meets Mississippi Highway 1;

396 29. A municipality in which U.S. Highway 82
397 and Mississippi Highway 1 intersect;

398 30. A municipality in which Mississippi
399 Highway 50 meets Mississippi Highway 9;

400 31. An area bounded on the north by Pearl
401 Street, on the east by West Street, on the south by Court Street
402 and on the west by Farish Street, within a municipality bordered
403 on the east by the Pearl River and through which run Interstate 20
404 and Interstate 55;

405 32. Any facility and related property that:

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

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



417 acres, located in a municipality which is the seat of county
418 government, situated south of Interstate 10, traversed by U.S.
419 Highway 90, partially bordered on one (1) side by the Pascagoula
420 River and having its most southern boundary bordered by the Gulf
421 of Mexico, with a population greater than twenty-two thousand
422 (22,000) according to the 2010 federal decennial census; however,
423 the governing authorities of such a municipality may by ordinance:

424 A. Specify the hours of operation
425 of facilities that offer alcoholic beverages for sale;

426 B. Specify the percentage of
427 revenue that facilities that offer alcoholic beverages for sale
428 must derive from the preparation, cooking and serving of meals and
429 not from the sale of beverages; and

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

432 33. Any facility with a maximum capacity of
433 one hundred twenty (120) people that consists of at least three
434 thousand (3,000) square feet being heated and cooled, has a
435 commercial kitchen, has a pavilion that consists of at least nine
436 thousand (9,000) square feet and is located on land more
437 particularly described as follows:

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



442 ALSO,
443 The Northeast 38 acres of the Southwest Quarter of Section
444 21, Township 7 South, Range 4 East, Union County, Mississippi.

445 ALSO,
446 The South 81 1/2 acres of the Southwest Quarter of Section
447 21, Township 7 South, Range 4 East, Union County, Mississippi;

448 34. A municipality in which U.S. Highway 51
449 and Mississippi Highway 16 intersect;

450 35. A municipality in which Interstate 20
451 passes over Mississippi Highway 15;

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

456 37. A municipality in which Mississippi
457 Highway 28 and Mississippi Highway 29 North intersect;

458 38. An area bounded as follows within a
459 municipality through which run Interstate 22 and Mississippi
460 Highway 15: Beginning at a point at the intersection of Bankhead
461 Street and Tallahatchie Trails; then running to a point at the
462 intersection of Tallahatchie Trails and Interstate 22; then
463 running to a point at the intersection of Interstate 22 and Carter
464 Avenue; then running to a point at the intersection of Carter
465 Avenue and Camp Avenue; then running to a point at the
466 intersection of Camp Avenue and King Street; then running to a



467 point at the intersection of King Street and E. Main Street; then
468 running to a point at the intersection of E. Main Street and Camp
469 Avenue; then running to a point at the intersection of Camp Avenue
470 and Highland Street; then running to a point at the intersection
471 of Highland Street and Adams Street; then running to a point at
472 the intersection of Adams Street and Cleveland Street; then
473 running to a point at the intersection of Cleveland Street and N.
474 Railroad Avenue; then running to a point at the intersection of N.
475 Railroad Avenue and McGill Street; then running to a point at the
476 intersection of McGill Street and Snyder Street; then running to a
477 point at the intersection of Snyder Street and Bankhead Street;
478 then running to a point at the intersection of Bankhead Street and
479 Tallahatchie Trails and the point of the beginning;

480 39. A municipality through which run
481 Mississippi Highway 43 and U.S. Highway 80;

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

484 41. A piece of property on the northeast
485 corner of the T-intersection where Builders Square Drive meets
486 Mississippi Highway 471;

487 42. The clubhouse and associated golf course,
488 tennis courts and related facilities and swimming pool and related
489 facilities located on Oaks Country Club Road less than one-half
490 (1/2) mile to the east of Mississippi Highway 15;



491 43. Any facility located on land more
492 particularly described as follows:

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

501 44. Any facility located on land more
502 particularly described as follows:

503 Beginning at a point 1915 feet west and 2171 feet north of
504 southeast corner, Section 11, Township 24 North, Range 2 West,
505 Second Judicial District, Tallahatchie County, Mississippi, which
506 point is the southwest corner of J.C. Section Lot mentioned in
507 deed recorded in Book 50, page 34, in the records of the Chancery
508 Clerk's Office at Sumner, in said District of said County; thence
509 South 80° West, 19 feet to the east boundary of United States
510 Highway 49-E, thence East along the east boundary of said Highway
511 270 feet to point of beginning of Lot to be conveyed; thence
512 southeast along the east boundary of said Highway 204 feet to a
513 concrete post at the intersection of the east boundary of said
514 Highway with the west boundary of gravel road from Sumner to Webb,
515 known as Oil Mill Road, thence Northwest along west boundary of



516 said Oil Mill Road 194 feet to center of driveway running
517 southwest from said Oil Mill Road to U.S. Highway 49-E; thence
518 South 66° West along center of said driveway 128 feet to point of
519 beginning, being situated in Northwest Quarter of Southeast
520 Quarter of Section 11, together with all improvements situated
521 thereon;

522 45. Any facility that:

523 a. Consists of at least five thousand
524 six hundred (5,600) square feet being heated and cooled along with
525 a lakeside patio that consists of at least two thousand two
526 hundred (2,200) square feet, regardless of whether such patio is
527 part of the facility and/or located adjacent to or in close
528 proximity to the facility;

529 b. Includes a caterer's kitchen and
530 green room for entertainment preparation;

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

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

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



541 47. The clubhouse and associated nine-hole
542 golf course, tennis courts and related facilities and swimming
543 pool and related facilities located on or near U.S. Highway 82
544 between Mississippi Highway 15 and Mississippi Highway 9;

545 48. The downtown square area bound by East
546 Service Drive, Commerce Street, Second Street and Court Street and
547 adjacent properties in a municipality through which run Interstate
548 55, U.S. Highway 51 and Mississippi Highway 306;

549 49. All parcels zoned for mixed-use
550 development located west of Mississippi Highway 589, more than
551 four hundred (400) feet north of Old Highway 24, east of
552 Parkers Creek and Black Creek, and south of J M Burge Road;

553 50. Any facility used by a soccer club and
554 located on Old Highway 11 between one-tenth (0.1) and two-tenths
555 (0.2) of a mile from its intersection with Oak Grove Road, in a
556 county in which U.S. Highway 98 and Mississippi Highway 589
557 intersect;

558 51. Any municipality in which U.S. Highway 49
559 and Mississippi Highway 469 intersect;

560 52. Any facility that is:

561 a. Owned by a Veterans of Foreign Wars
562 (VFW) organization that is a nonprofit corporation and registered
563 with the Mississippi Secretary of State;

564 b. Used by such organization for its
565 headquarters and other organization related purposes; and



566 c. Located outside of a municipality in
567 a county that has not voted to come out from under the dry law;

568 53. The following within a municipality in
569 which U.S. Highway 49 and U.S. 61 Highway intersect and through
570 which flows the Sunflower River:

571 a. An area bounded as follows: Starting
572 at the southern point of the intersection of Sunflower Avenue and
573 1st Street and going south along said avenue on its eastern side
574 to 8th Street, then going east along said street on its northern
575 side to West Tallahatchie Street, then going north along said
576 street on its western side to 4th Street/Martin Luther King
577 Boulevard, then going east along said street/boulevard on its
578 northern side to Desoto Avenue, then going north along said avenue
579 on its western side to 1st Street, then going west along said
580 street on its southern side to the point of beginning along the
581 southern side of Court Street;

582 b. Lots located at or near the
583 intersection of Madison Avenue, Walnut Street, and Riverside
584 Avenue that are in a commercial zone; and

585 c. Any facility located on the west side
586 of Sunflower Avenue to the Sunflower River between the southern
587 side of 6th Street and the northern side of 8th Street and which
588 is operated as and/or was operated as a hotel or lodging facility,
589 in consideration of payment, regardless of whether the facility



590 meets the criteria for the definition of the term "hotel" in
591 paragraph (1) of this section; and

592 d. Any facility located on the west side
593 of Sunflower Avenue to the Sunflower River between the southern
594 side of 3rd Street and the northern side of 4th Street/Martin
595 Luther King Boulevard and which is operated as and/or was operated
596 as a musical venue, in consideration of payment;

597 54. Any municipality in which Mississippi
598 Highway 340 meets Mississippi Highway 15;

599 55. Any municipality in which Mississippi
600 Highway 540 and Mississippi Highway 149 intersect;

601 56. Any municipality in which Mississippi
602 Highway 15 and Mississippi Highway 345/Main Street intersect;

603 57. The property and structures thereon at
604 the following locations within a municipality through which run
605 U.S. Highway 45 and Mississippi Highway 145 and in which
606 Mississippi Highway 370 and Mississippi Highway 145 intersect:
607 104 West Main Street, 106 West Main Street, 108 West Main Street,
608 110 West Main Street and 112 West Main Street;

609 58. Any municipality in which U.S. Highway 11
610 and Main Street intersect and which is located in a county having
611 two (2) judicial districts;

612 59. Any municipality in which Interstate 22
613 passes over Mississippi Highway 9;



614 60. Any facility located on land more
615 particularly described as follows:

616 A certain parcel of land being situated in the Southeast 1/4
617 of the Northeast 1/4 of Section 9, T3N-R3E, Rankin County,
618 Mississippi, and being more particularly described as follows:

619 Commence at an existing 1/2" iron pin marking the
620 Southwest corner of the aforesaid Southeast 1/4 of the
621 Northeast 1/4 of Section 9, T3N-R3E and run thence North
622 00 degrees 06 minutes 13 seconds East along the East
623 line of the Southeast 1/4 of the Northeast 1/4 for a
624 distance of 33.18 feet to an existing 1/2" iron pin;
625 leaving said East line of the Southeast 1/4 of the
626 Northeast 1/4, run thence South 89 degrees 53 minutes 47
627 seconds East for a distance of 2.08 feet to an existing
628 1/2" iron pin; run thence North 00 degrees 22 minutes 19
629 seconds East for a distance of 561.90 feet to an
630 existing 1/2" iron pin; run thence North 00 degrees 16
631 minutes 18 seconds East for a distance of 76.42 feet to
632 a set 1/2" iron pin marking the POINT OF BEGINNING of
633 the parcel of land herein described; from said POINT OF
634 BEGINNING, continue thence North 00 degrees 16 minutes
635 18 seconds East along an existing fence for a distance
636 of 493.27 feet to an existing 1/2" iron pin; run thence
637 North 03 degrees 08 minutes 15 seconds East for a
638 distance of 170.22 feet to an existing 1/2" iron pin on



639 the North line of the aforesaid Southeast 1/4 of the
640 Northeast 1/4 of Section 9; run thence North 89 degrees
641 46 minutes 45 seconds East along said North line of the
642 Southeast 1/4 of the Northeast 1/4 of Section 9 for a
643 distance of 1,305.51 feet to an existing 1/2" iron pin
644 marking Northeast corner thereof; leaving said North
645 line of the Southeast 1/4 of the Northeast 1/4 of
646 Section 9, run thence South 00 degrees 08 minutes 35
647 seconds West along the East line of said Southeast 1/4
648 of the Northeast 1/4 of Section 9 for a distance of
649 663.19 feet to a set 1/2" iron pin; leaving said East
650 line of the Southeast 1/4 of the Northeast 1/4 of
651 Section 9, run thence South 89 degrees 46 minutes 45
652 seconds West for a distance of 1,315.51 feet to the
653 POINT OF BEGINNING, containing 20.00 acres, more or
654 less.

655 And Also: An easement for the purpose of ingress and egress
656 being situated in the Southeast 1/4 of the Northeast 1/4 and in
657 the Northeast 1/4 of the Southeast 1/4 of Section 9, T3N-R3E,
658 Rankin County, Mississippi, and being more particularly described
659 as follows:

660 Begin at an existing 1/2" iron pin marking the
661 Southwest corner of the aforesaid Southeast 1/4 of the
662 Northeast 1/4 of Section 9, T3N-R3E and run thence North
663 00 degrees 06 minutes 13 seconds East along the East



664 line of the Southeast 1/4 of the Northeast 1/4 for a
665 distance of 33.18 feet to an existing 1/2" iron pin;
666 leaving said East line of the Southeast 1/4 of the
667 Northeast 1/4, run thence South 89 degrees 53 minutes 47
668 seconds East for a distance of 2.08 feet to an existing
669 1/2" iron pin; run thence North 00 degrees 22 minutes 19
670 seconds East for a distance of 561.90 feet to an
671 existing 1/2" iron pin; run thence North 00 degrees 16
672 minutes 18 seconds East for a distance of 76.42 feet to
673 a set 1/2" iron pin; run thence North 89 degrees 46
674 minutes 45 seconds East for a distance of 25.00 feet to
675 a set 1/2" iron pin; run thence South 00 degrees 16
676 minutes 18 seconds West for a distance of 76.66 feet to
677 a set 1/2" iron pin; run thence South 00 degrees 22
678 minutes 19 seconds West for a distance of 619.81 feet to
679 a set 1/2" iron pin; run thence South 89 degrees 43
680 minutes 01 seconds West for a distance of 26.81 feet to
681 a set 1/2" iron pin; run thence North 00 degrees 06
682 minutes 13 seconds East along the West line of the
683 aforesaid Northeast 1/4 of the Southeast 1/4 of Section
684 9 for a distance of 25.00 feet to the POINT OF
685 BEGINNING, containing 17,525.4 square feet, more or
686 less.

687 61. Any municipality bordered on the east by
688 the Pascagoula River and on the south by the Mississippi Sound;



689 62. The property and structures thereon
690 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201
691 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969
692 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original
693 town square in any municipality with a population in excess of one
694 thousand five hundred (1,500) according to the latest federal
695 decennial census and which is located in:

696 a. A county traversed by Interstate 55
697 and Interstate 20, and

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

700 63. Any municipality in which Mississippi
701 Highway 12 meets Mississippi Highway 17;

702 64. Any municipality in which U.S. Highway 49
703 and Mississippi Highway 469 intersect;

704 65. The clubhouse and associated nine-hole
705 golf course and related facilities located on or near the eastern
706 corner of the point at which Golf Course Road meets Athens Road,
707 in a county in which Mississippi Highway 13 and Mississippi
708 Highway 28 intersect, with GPS coordinates of approximately
709 31.900370078041004, -89.7928067652611;

710 66. Any facility located at the
711 south-to-southwest corner of the intersection of Madison Street
712 and Bolton Brownsville Road, in a municipality in which Bolton



713 Brownsville Road passes over Interstate 20, with GPS coordinates
714 of approximately 32.349067271758955, -90.4596221146197;

715 67. Any facility located at the northwest
716 corner of the intersection of Depot Street and Madison Street, in
717 a municipality in which Bolton Brownsville Road passes over
718 Interstate 20, with GPS coordinates of approximately
719 32.34903152971068, -90.46047660172901;

720 68. Any facility located on Hinds Boulevard
721 approximately three-tenths (0.3) of a mile south of the point at
722 which Hinds Boulevard diverges from Clinton Road, in a
723 municipality whose northern boundary partially consists of Snake
724 Creek Road, and whose southern boundary partially consists of
725 Mississippi Highway 18, with GPS coordinates of approximately
726 32.26384517526713, -90.41586570183475;

727 69. Any facility located on Pleasant Grove
728 Drive approximately one and three-tenths (1.3) miles southeast of
729 its intersection with Harmony Drive, in a county through which run
730 Interstate 55 and U.S. Highway 84, with GPS coordinates of
731 approximately 31.512043770371907, -90.2506094382595;

732 70. Any facility located immediately north of
733 the intersection of two roads, both named Mason Clark Drive,
734 located between two-tenths (0.2) and three-tenths (0.3) of a mile
735 southwest of Mississippi Highway 57/63, with GPS coordinates of
736 approximately 31.135950529733048, -88.53068674585575;



737 71. Any facility located on Raj Road
738 approximately three-tenths (0.3) of a mile south of Mississippi
739 Highway 57/63, with GPS coordinates of approximately
740 31.139553708288418, -88.53411203512971; and

741 72. Any facility located on Raj Road
742 approximately one-tenth (0.1) of a mile south of Mississippi
743 Highway 57/63, with GPS coordinates of approximately
744 31.14184097577295, -88.53287700849411;

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

749 The governing authorities of a municipality described, in
750 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,
751 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61,
752 63, 64, 66, 67 or 68 of this paragraph (o)(iii) may by ordinance,
753 with respect to the qualified resort area described in the same
754 item: specify the hours of operation of facilities offering
755 alcoholic beverages for sale; specify the percentage of revenue
756 that facilities offering alcoholic beverages for sale must derive
757 from the preparation, cooking and serving of meals and not from
758 the sale of beverages; and designate the areas in which facilities
759 offering alcoholic beverages for sale may be located.

760 (p) "Native wine" means any product, produced in
761 Mississippi for sale, having an alcohol content not to exceed



762 twenty-one percent (21%) by weight and made in accordance with
763 revenue laws of the United States, which shall be obtained
764 primarily from the alcoholic fermentation of the juice of ripe
765 grapes, fruits, berries, honey or vegetables grown and produced in
766 Mississippi; provided that bulk, concentrated or fortified wines
767 used for blending may be produced without this state and used in
768 producing native wines. The department shall adopt and promulgate
769 rules and regulations to permit a producer to import such bulk
770 and/or fortified wines into this state for use in blending with
771 native wines without payment of any excise tax that would
772 otherwise accrue thereon.

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

776 (r) "Bed and breakfast inn" means an establishment
777 within a municipality where in consideration of payment, breakfast
778 and lodging are habitually furnished to travelers and wherein are
779 located not less than eight (8) and not more than nineteen (19)
780 adequately furnished and completely separate sleeping rooms with
781 adequate facilities, that persons usually apply for and receive as
782 overnight accommodations; however, such restriction on the minimum
783 number of sleeping rooms shall not apply to establishments on the
784 National Register of Historic Places. No place shall qualify as a
785 bed and breakfast inn under this article unless on the date of the
786 initial application for a license under this article more than



787 fifty percent (50%) of the sleeping rooms are located in a
788 structure formerly used as a residence.

789 (s) "Board" shall refer to the Board of Tax Appeals of
790 the State of Mississippi.

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

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

800 (v) "Cooking school" means an establishment within a
801 municipality or qualified resort area and owned by a nationally
802 recognized company that offers an established culinary education
803 curriculum and program where, in consideration of payment, patrons
804 are given scheduled professional group instruction on culinary
805 techniques. For purposes of this paragraph, the definition of
806 cooking school shall not include schools or classes offered by
807 grocery stores, convenience stores or drugstores.

808 (w) "Campus" means property owned by a public school
809 district, community or junior college, college or university in
810 this state where educational courses are taught, school functions
811 are held, tests and examinations are administered or academic



812 course credits are awarded; however, the term shall not include
813 any "restaurant" or "hotel" that is located on property owned by a
814 community or junior college, college or university in this state,
815 and is operated by a third party who receives all revenue
816 generated from food and alcoholic beverage sales.

817 (x) "Native spirit" shall mean any beverage, produced
818 in Mississippi for sale, manufactured primarily by the
819 distillation of fermented grain, starch, molasses or sugar
820 produced in Mississippi, including dilutions and mixtures of these
821 beverages. In order to be classified as "native spirit" under the
822 provisions of this article, at least fifty-one percent (51%) of
823 the finished product by volume shall have been obtained from
824 distillation of fermented grain, starch, molasses or sugar grown
825 and produced in Mississippi.

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

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

831 **SECTION 2.** This act shall take effect and be in force from
832 and after July 1, 2024.

