

By: Senator(s) Williams

To: Finance

SENATE BILL NO. 2457

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 or an affiliated entity of a state institution  
327 of higher learning, and:

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

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

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



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

340 19. Any facility and related property:

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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





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

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

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

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

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

400                   32. Any facility and related property that:

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

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



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

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

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

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

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

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



437           ALSO,  
438           The Northeast 38 acres of the Southwest Quarter of Section  
439 21, Township 7 South, Range 4 East, Union County, Mississippi.

440           ALSO,  
441           The South 81 1/2 acres of the Southwest Quarter of Section  
442 21, Township 7 South, Range 4 East, Union County, Mississippi;

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

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

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

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

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



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

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

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

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

482                   42. The clubhouse and associated golf course,  
483 tennis courts and related facilities and swimming pool and related  
484 facilities located on Oaks Country Club Road less than one-half  
485 (1/2) mile to the east of Mississippi Highway 15;



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

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

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

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



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

517 45. Any facility that:

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

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

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

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

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



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

540                   48. The downtown square area bound by East  
541 Service Drive, Commerce Street, Second Street and Court Street and  
542 adjacent properties in a municipality through which run Interstate  
543 55, U.S. Highway 51 and Mississippi Highway 306;

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

555                   52. Any facility that is:

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

559                   b. Used by such organization for its  
560 headquarters and other organization related purposes; and



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

563 53. The following within a municipality in  
564 which U.S. Highway 49 and U.S. 61 Highway intersect and through  
565 which flows the Sunflower River:

566 a. An area bounded as follows: Starting  
567 at the southern point of the intersection of Sunflower Avenue and  
568 1st Street and going south along said avenue on its eastern side  
569 to 8th Street, then going east along said street on its northern  
570 side to West Tallahatchie Street, then going north along said  
571 street on its western side to 4th Street/Martin Luther King  
572 Boulevard, then going east along said street/boulevard on its  
573 northern side to Desoto Avenue, then going north along said avenue  
574 on its western side to 1st Street, then going west along said  
575 street on its southern side to the point of beginning along the  
576 southern side of Court Street;

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

580 c. Any facility located on the west side  
581 of Sunflower Avenue to the Sunflower River between the southern  
582 side of 6th Street and the northern side of 8th Street and which  
583 is operated as and/or was operated as a hotel or lodging facility,  
584 in consideration of payment, regardless of whether the facility





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

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

592                                   54. Any municipality in which Mississippi  
593 Highway 340 meets Mississippi Highway 15;

594                                   55. Any municipality in which Mississippi  
595 Highway 540 and Mississippi Highway 149 intersect;

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

598                                   57. The property and structures thereon at  
599 the following locations within a municipality through which run  
600 U.S. Highway 45 and Mississippi Highway 145 and in which  
601 Mississippi Highway 370 and Mississippi Highway 145 intersect:  
602 104 West Main Street, 106 West Main Street, 108 West Main Street,  
603 110 West Main Street and 112 West Main Street;

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

607                                   59. Any municipality in which Interstate 22  
608 passes over Mississippi Highway 9;



609                   60. Any facility located on land more  
610 particularly described as follows:

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

614           Commence at an existing 1/2" iron pin marking the  
615 Southwest corner of the aforesaid Southeast 1/4 of the  
616 Northeast 1/4 of Section 9, T3N-R3E and run thence North  
617 00 degrees 06 minutes 13 seconds East along the East  
618 line of the Southeast 1/4 of the Northeast 1/4 for a  
619 distance of 33.18 feet to an existing 1/2" iron pin;  
620 leaving said East line of the Southeast 1/4 of the  
621 Northeast 1/4, run thence South 89 degrees 53 minutes 47  
622 seconds East for a distance of 2.08 feet to an existing  
623 1/2" iron pin; run thence North 00 degrees 22 minutes 19  
624 seconds East for a distance of 561.90 feet to an  
625 existing 1/2" iron pin; run thence North 00 degrees 16  
626 minutes 18 seconds East for a distance of 76.42 feet to  
627 a set 1/2" iron pin marking the POINT OF BEGINNING of  
628 the parcel of land herein described; from said POINT OF  
629 BEGINNING, continue thence North 00 degrees 16 minutes  
630 18 seconds East along an existing fence for a distance  
631 of 493.27 feet to an existing 1/2" iron pin; run thence  
632 North 03 degrees 08 minutes 15 seconds East for a  
633 distance of 170.22 feet to an existing 1/2" iron pin on



634 the North line of the aforesaid Southeast 1/4 of the  
635 Northeast 1/4 of Section 9; run thence North 89 degrees  
636 46 minutes 45 seconds East along said North line of the  
637 Southeast 1/4 of the Northeast 1/4 of Section 9 for a  
638 distance of 1,305.51 feet to an existing 1/2" iron pin  
639 marking Northeast corner thereof; leaving said North  
640 line of the Southeast 1/4 of the Northeast 1/4 of  
641 Section 9, run thence South 00 degrees 08 minutes 35  
642 seconds West along the East line of said Southeast 1/4  
643 of the Northeast 1/4 of Section 9 for a distance of  
644 663.19 feet to a set 1/2" iron pin; leaving said East  
645 line of the Southeast 1/4 of the Northeast 1/4 of  
646 Section 9, run thence South 89 degrees 46 minutes 45  
647 seconds West for a distance of 1,315.51 feet to the  
648 POINT OF BEGINNING, containing 20.00 acres, more or  
649 less.

650 And Also: An easement for the purpose of ingress and egress  
651 being situated in the Southeast 1/4 of the Northeast 1/4 and in  
652 the Northeast 1/4 of the Southeast 1/4 of Section 9, T3N-R3E,  
653 Rankin County, Mississippi, and being more particularly described  
654 as follows:

655 Begin at an existing 1/2" iron pin marking the  
656 Southwest corner of the aforesaid Southeast 1/4 of the  
657 Northeast 1/4 of Section 9, T3N-R3E and run thence North  
658 00 degrees 06 minutes 13 seconds East along the East



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

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



684                   62. The property and structures thereon  
685 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201  
686 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969  
687 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original  
688 town square in any municipality with a population in excess of one  
689 thousand five hundred (1,500) according to the latest federal  
690 decennial census and which is located in:

691                   a. A county traversed by Interstate 55  
692 and Interstate 20, and

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

695                   63. Any municipality in which Mississippi  
696 Highway 12 meets Mississippi Highway 17;

697                   64. Any municipality in which U.S. Highway 49  
698 and Mississippi Highway 469 intersect;

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

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



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

710                   67. Any facility located at the northwest  
711 corner of the intersection of Depot Street and Madison Street, in  
712 a municipality in which Bolton Brownsville Road passes over  
713 Interstate 20, with GPS coordinates of approximately  
714 32.34903152971068, -90.46047660172901;

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

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

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



732                   71. Any facility located on Raj Road  
733 approximately three-tenths (0.3) of a mile south of Mississippi  
734 Highway 57/63, with GPS coordinates of approximately  
735 31.139553708288418, -88.53411203512971; and

736                   72. Any facility located on Raj Road  
737 approximately one-tenth (0.1) of a mile south of Mississippi  
738 Highway 57/63, with GPS coordinates of approximately  
739 31.14184097577295, -88.53287700849411;

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

744           The governing authorities of a municipality described, in  
745 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,  
746 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 58, 59, 61, 63,  
747 64, 66, 67 or 68 of this paragraph (o)(iii) may by ordinance, with  
748 respect to the qualified resort area described in the same item:  
749 specify the hours of operation of facilities offering alcoholic  
750 beverages for sale; specify the percentage of revenue that  
751 facilities offering alcoholic beverages for sale must derive from  
752 the preparation, cooking and serving of meals and not from the  
753 sale of beverages; and designate the areas in which facilities  
754 offering alcoholic beverages for sale may be located.

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



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

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

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





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

784 (s) "Board" shall refer to the Board of Tax Appeals of  
785 the State of Mississippi.

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

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

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

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



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

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

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

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

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

