

By: Senator(s) Williams

To: Finance

SENATE BILL NO. 2457  
(As Passed the Senate)

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, land that is owned by an entity that is bound*  
327 *by an affiliation agreement with a state institution of higher*  
328 *learning, or land that is owned by one or more other entities so*  
329 *long as such other entities are solely owned, either directly or*  
330 *through additional entities, by an institution of higher learning*  
331 *and/or one or more entities bound by affiliation agreements with*  
332 *such institution, 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. A. Located adjacent to but outside*  
338 *the incorporated limits of a municipality that has elected by*  
339 *majority vote to permit the sale, receipt, storage and*  
340 *transportation of light wine and beer pursuant to Section*  
341 *67-3-9 \*\*\*; or*

342                                    B. Located in an area bounded on  
343 the north by College View Drive, on the east by Highway 12 East,  
344 on the south by Highway 12 East, on the west by Mill Street, on  
345 the north by Russell Street, then on the west by Colonel Muldrow  
346 Avenue, on the north by University Drive, on the west by Adkerson  
347 Way within a municipality through which run Highway 25, Highway 12  
348 and Highway 82.

349                    If any portion of the land described in this item 18 has been  
350 declared a qualified resort area by the department before July 1,  
351 2020, then that qualified resort area shall be incorporated into  
352 the qualified resort area created by this item 18;

353                                    19. Any facility and related property:

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

359                                    b. Located in a county that has not  
360 voted to come out from under the dry law and outside of but in



361 close proximity to a municipality located in such county and which  
362 municipality has voted to come out from under the dry law;

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

367                   a. A county traversed by Interstate 55  
368 and Interstate 20, and

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

371                   21. Any municipality with a population in  
372 excess of two thousand (2,000) according to the latest federal  
373 decennial census and in which is located a part of White's Creek  
374 Lake and in which U.S. Highway 82 intersects with Mississippi  
375 Highway 9 and located in a county that is partially bordered on  
376 one (1) side by the Big Black River;

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

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





386 a. Specify the hours of operation of  
387 facilities that offer alcoholic beverages for sale;

388 b. Specify the percentage of revenue  
389 that facilities that offer alcoholic beverages for sale must  
390 derive from the preparation, cooking and serving of meals and not  
391 from the sale of beverages; and

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

394 24. A municipality in which Mississippi  
395 Highway 27 and Mississippi Highway 28 intersect;

396 25. A municipality through which run  
397 Mississippi Highway 35 and Interstate 20;

398 26. A municipality in which Mississippi  
399 Highway 16 and Mississippi Highway 35 intersect;

400 27. A municipality in which U.S. Highway 82  
401 and Old Highway 61 intersect;

402 28. A municipality in which Mississippi  
403 Highway 8 meets Mississippi Highway 1;

404 29. A municipality in which U.S. Highway 82  
405 and Mississippi Highway 1 intersect;

406 30. A municipality in which Mississippi  
407 Highway 50 meets Mississippi Highway 9;

408 31. An area bounded on the north by Pearl  
409 Street, on the east by West Street, on the south by Court Street  
410 and on the west by Farish Street, within a municipality bordered



411 on the east by the Pearl River and through which run Interstate 20  
412 and Interstate 55;

413 32. Any facility and related property that:

414 a. Is contracted for mixed-use  
415 development improvements consisting of office and residential  
416 space and a restaurant and lounge, partially occupying the  
417 renovated space of a four-story commercial building which  
418 previously served as a financial institution; and adjacent  
419 property to the west consisting of a single-story office building  
420 that was originally occupied by the Brotherhood of Carpenters and  
421 Joiners of American Local Number 569; and

422 b. Is situated on a tract of land  
423 consisting of approximately one and one-tenth (1.10) acres, and  
424 the adjacent property to the west consisting of approximately 0.5  
425 acres, located in a municipality which is the seat of county  
426 government, situated south of Interstate 10, traversed by U.S.  
427 Highway 90, partially bordered on one (1) side by the Pascagoula  
428 River and having its most southern boundary bordered by the Gulf  
429 of Mexico, with a population greater than twenty-two thousand  
430 (22,000) according to the 2010 federal decennial census; however,  
431 the governing authorities of such a municipality may by ordinance:

432 A. Specify the hours of operation  
433 of facilities that offer alcoholic beverages for sale;

434 B. Specify the percentage of  
435 revenue that facilities that offer alcoholic beverages for sale



436 must derive from the preparation, cooking and serving of meals and  
437 not from the sale of beverages; and

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

440 33. Any facility with a maximum capacity of  
441 one hundred twenty (120) people that consists of at least three  
442 thousand (3,000) square feet being heated and cooled, has a  
443 commercial kitchen, has a pavilion that consists of at least nine  
444 thousand (9,000) square feet and is located on land more  
445 particularly described as follows:

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

450 ALSO,

451 The Northeast 38 acres of the Southwest Quarter of Section  
452 21, Township 7 South, Range 4 East, Union County, Mississippi.

453 ALSO,

454 The South 81 1/2 acres of the Southwest Quarter of Section  
455 21, Township 7 South, Range 4 East, Union County, Mississippi;

456 34. A municipality in which U.S. Highway 51  
457 and Mississippi Highway 16 intersect;

458 35. A municipality in which Interstate 20  
459 passes over Mississippi Highway 15;



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

464                   37. A municipality in which Mississippi  
465 Highway 28 and Mississippi Highway 29 North intersect;

466                   38. An area bounded as follows within a  
467 municipality through which run Interstate 22 and Mississippi  
468 Highway 15: Beginning at a point at the intersection of Bankhead  
469 Street and Tallahatchie Trails; then running to a point at the  
470 intersection of Tallahatchie Trails and Interstate 22; then  
471 running to a point at the intersection of Interstate 22 and Carter  
472 Avenue; then running to a point at the intersection of Carter  
473 Avenue and Camp Avenue; then running to a point at the  
474 intersection of Camp Avenue and King Street; then running to a  
475 point at the intersection of King Street and E. Main Street; then  
476 running to a point at the intersection of E. Main Street and Camp  
477 Avenue; then running to a point at the intersection of Camp Avenue  
478 and Highland Street; then running to a point at the intersection  
479 of Highland Street and Adams Street; then running to a point at  
480 the intersection of Adams Street and Cleveland Street; then  
481 running to a point at the intersection of Cleveland Street and N.  
482 Railroad Avenue; then running to a point at the intersection of N.  
483 Railroad Avenue and McGill Street; then running to a point at the  
484 intersection of McGill Street and Snyder Street; then running to a



485 point at the intersection of Snyder Street and Bankhead Street;  
486 then running to a point at the intersection of Bankhead Street and  
487 Tallahatchie Trails and the point of the beginning;

488                   39. A municipality through which run  
489 Mississippi Highway 43 and U.S. Highway 80;

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

492                   41. A piece of property on the northeast  
493 corner of the T-intersection where Builders Square Drive meets  
494 Mississippi Highway 471;

495                   42. The clubhouse and associated golf course,  
496 tennis courts and related facilities and swimming pool and related  
497 facilities located on Oaks Country Club Road less than one-half  
498 (1/2) mile to the east of Mississippi Highway 15;

499                   43. Any facility located on land more  
500 particularly described as follows:

501           The East Half (E 1/2) of the Southwest Quarter (SW 1/4) of  
502 Section 15, Township 3 North, Range 2 East; a 4 acre parcel in the  
503 Southwest Corner of the Southwest Quarter (SW 1/4) of the  
504 Southeast Quarter (SE 1/4), Section 15, Township 3 North, Range 2  
505 East, running 210 feet east and west and 840 feet running north  
506 and south; the Northeast Quarter (NE 1/4) of the Northwest Quarter  
507 (NW 1/4) of Section 22, Township 3 North, Range 2 East, all in  
508 Rankin County, Mississippi;



509                   44. Any facility located on land more  
510 particularly described as follows:

511           Beginning at a point 1915 feet west and 2171 feet north of  
512 southeast corner, Section 11, Township 24 North, Range 2 West,  
513 Second Judicial District, Tallahatchie County, Mississippi, which  
514 point is the southwest corner of J.C. Section Lot mentioned in  
515 deed recorded in Book 50, page 34, in the records of the Chancery  
516 Clerk's Office at Sumner, in said District of said County; thence  
517 South 80° West, 19 feet to the east boundary of United States  
518 Highway 49-E, thence East along the east boundary of said Highway  
519 270 feet to point of beginning of Lot to be conveyed; thence  
520 southeast along the east boundary of said Highway 204 feet to a  
521 concrete post at the intersection of the east boundary of said  
522 Highway with the west boundary of gravel road from Sumner to Webb,  
523 known as Oil Mill Road, thence Northwest along west boundary of  
524 said Oil Mill Road 194 feet to center of driveway running  
525 southwest from said Oil Mill Road to U.S. Highway 49-E; thence  
526 South 66° West along center of said driveway 128 feet to point of  
527 beginning, being situated in Northwest Quarter of Southeast  
528 Quarter of Section 11, together with all improvements situated  
529 thereon;

530                   45. Any facility that:

531                   a. Consists of at least five thousand  
532 six hundred (5,600) square feet being heated and cooled along with  
533 a lakeside patio that consists of at least two thousand two



534 hundred (2,200) square feet, regardless of whether such patio is  
535 part of the facility and/or located adjacent to or in close  
536 proximity to the facility;

537                               b. Includes a caterer's kitchen and  
538 green room for entertainment preparation;

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

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

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

549                           47. The clubhouse and associated nine-hole  
550 golf course, tennis courts and related facilities and swimming  
551 pool and related facilities located on or near U.S. Highway 82  
552 between Mississippi Highway 15 and Mississippi Highway 9;

553                           48. The downtown square area bound by East  
554 Service Drive, Commerce Street, Second Street and Court Street and  
555 adjacent properties in a municipality through which run Interstate  
556 55, U.S. Highway 51 and Mississippi Highway 306;

557                           49. All parcels zoned for mixed-use  
558 development located west of Mississippi Highway 589, more than



559 four hundred (400) feet north of Old Highway 24, east of  
560 Parkers Creek and Black Creek, and south of J M Burge Road;

561           50. Any facility used by a soccer club and  
562 located on Old Highway 11 between one-tenth (0.1) and two-tenths  
563 (0.2) of a mile from its intersection with Oak Grove Road, in a  
564 county in which U.S. Highway 98 and Mississippi Highway 589  
565 intersect;

566           51. Any municipality in which U.S. Highway 49  
567 and Mississippi Highway 469 intersect;

568           52. Any facility that is:

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

572           b. Used by such organization for its  
573 headquarters and other organization related purposes; and

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

576           53. The following within a municipality in  
577 which U.S. Highway 49 and U.S. 61 Highway intersect and through  
578 which flows the Sunflower River:

579           a. An area bounded as follows: Starting  
580 at the southern point of the intersection of Sunflower Avenue and  
581 1st Street and going south along said avenue on its eastern side  
582 to 8th Street, then going east along said street on its northern  
583 side to West Tallahatchie Street, then going north along said





584 street on its western side to 4th Street/Martin Luther King  
585 Boulevard, then going east along said street/boulevard on its  
586 northern side to Desoto Avenue, then going north along said avenue  
587 on its western side to 1st Street, then going west along said  
588 street on its southern side to the point of beginning along the  
589 southern side of Court Street;

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

593                                   c. Any facility located on the west side  
594 of Sunflower Avenue to the Sunflower River between the southern  
595 side of 6th Street and the northern side of 8th Street and which  
596 is operated as and/or was operated as a hotel or lodging facility,  
597 in consideration of payment, regardless of whether the facility  
598 meets the criteria for the definition of the term "hotel" in  
599 paragraph (1) of this section; and

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

605                                   54. Any municipality in which Mississippi  
606 Highway 340 meets Mississippi Highway 15;

607                                   55. Any municipality in which Mississippi  
608 Highway 540 and Mississippi Highway 149 intersect;



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

611                           57. The property and structures thereon at  
612 the following locations within a municipality through which run  
613 U.S. Highway 45 and Mississippi Highway 145 and in which  
614 Mississippi Highway 370 and Mississippi Highway 145 intersect:  
615 104 West Main Street, 106 West Main Street, 108 West Main Street,  
616 110 West Main Street and 112 West Main Street;

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

620                           59. Any municipality in which Interstate 22  
621 passes over Mississippi Highway 9;

622                           60. Any facility located on land more  
623 particularly described as follows:

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

627                   Commence at an existing 1/2" iron pin marking the  
628                   Southwest corner of the aforesaid Southeast 1/4 of the  
629                   Northeast 1/4 of Section 9, T3N-R3E and run thence North  
630                   00 degrees 06 minutes 13 seconds East along the East  
631                   line of the Southeast 1/4 of the Northeast 1/4 for a  
632                   distance of 33.18 feet to an existing 1/2" iron pin;  
633                   leaving said East line of the Southeast 1/4 of the



634 Northeast 1/4, run thence South 89 degrees 53 minutes 47  
635 seconds East for a distance of 2.08 feet to an existing  
636 1/2" iron pin; run thence North 00 degrees 22 minutes 19  
637 seconds East for a distance of 561.90 feet to an  
638 existing 1/2" iron pin; run thence North 00 degrees 16  
639 minutes 18 seconds East for a distance of 76.42 feet to  
640 a set 1/2" iron pin marking the POINT OF BEGINNING of  
641 the parcel of land herein described; from said POINT OF  
642 BEGINNING, continue thence North 00 degrees 16 minutes  
643 18 seconds East along an existing fence for a distance  
644 of 493.27 feet to an existing 1/2" iron pin; run thence  
645 North 03 degrees 08 minutes 15 seconds East for a  
646 distance of 170.22 feet to an existing 1/2" iron pin on  
647 the North line of the aforesaid Southeast 1/4 of the  
648 Northeast 1/4 of Section 9; run thence North 89 degrees  
649 46 minutes 45 seconds East along said North line of the  
650 Southeast 1/4 of the Northeast 1/4 of Section 9 for a  
651 distance of 1,305.51 feet to an existing 1/2" iron pin  
652 marking Northeast corner thereof; leaving said North  
653 line of the Southeast 1/4 of the Northeast 1/4 of  
654 Section 9, run thence South 00 degrees 08 minutes 35  
655 seconds West along the East line of said Southeast 1/4  
656 of the Northeast 1/4 of Section 9 for a distance of  
657 663.19 feet to a set 1/2" iron pin; leaving said East  
658 line of the Southeast 1/4 of the Northeast 1/4 of



659 Section 9, run thence South 89 degrees 46 minutes 45  
660 seconds West for a distance of 1,315.51 feet to the  
661 POINT OF BEGINNING, containing 20.00 acres, more or  
662 less.

663 And Also: An easement for the purpose of ingress and egress  
664 being situated in the Southeast 1/4 of the Northeast 1/4 and in  
665 the Northeast 1/4 of the Southeast 1/4 of Section 9, T3N-R3E,  
666 Rankin County, Mississippi, and being more particularly described  
667 as follows:

668 Begin at an existing 1/2" iron pin marking the  
669 Southwest corner of the aforesaid Southeast 1/4 of the  
670 Northeast 1/4 of Section 9, T3N-R3E and run thence North  
671 00 degrees 06 minutes 13 seconds East along the East  
672 line of the Southeast 1/4 of the Northeast 1/4 for a  
673 distance of 33.18 feet to an existing 1/2" iron pin;  
674 leaving said East line of the Southeast 1/4 of the  
675 Northeast 1/4, run thence South 89 degrees 53 minutes 47  
676 seconds East for a distance of 2.08 feet to an existing  
677 1/2" iron pin; run thence North 00 degrees 22 minutes 19  
678 seconds East for a distance of 561.90 feet to an  
679 existing 1/2" iron pin; run thence North 00 degrees 16  
680 minutes 18 seconds East for a distance of 76.42 feet to  
681 a set 1/2" iron pin; run thence North 89 degrees 46  
682 minutes 45 seconds East for a distance of 25.00 feet to  
683 a set 1/2" iron pin; run thence South 00 degrees 16



684 minutes 18 seconds West for a distance of 76.66 feet to  
685 a set 1/2" iron pin; run thence South 00 degrees 22  
686 minutes 19 seconds West for a distance of 619.81 feet to  
687 a set 1/2" iron pin; run thence South 89 degrees 43  
688 minutes 01 seconds West for a distance of 26.81 feet to  
689 a set 1/2" iron pin; run thence North 00 degrees 06  
690 minutes 13 seconds East along the West line of the  
691 aforesaid Northeast 1/4 of the Southeast 1/4 of Section  
692 9 for a distance of 25.00 feet to the POINT OF  
693 BEGINNING, containing 17,525.4 square feet, more or  
694 less.

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

697 62. The property and structures thereon  
698 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201  
699 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969  
700 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original  
701 town square in any municipality with a population in excess of one  
702 thousand five hundred (1,500) according to the latest federal  
703 decennial census and which is located in:

704 a. A county traversed by Interstate 55  
705 and Interstate 20, and

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



708                           63. Any municipality in which Mississippi  
709 Highway 12 meets Mississippi Highway 17;

710                           64. Any municipality in which U.S. Highway 49  
711 and Mississippi Highway 469 intersect;

712                           65. The clubhouse and associated nine-hole  
713 golf course and related facilities located on or near the eastern  
714 corner of the point at which Golf Course Road meets Athens Road,  
715 in a county in which Mississippi Highway 13 and Mississippi  
716 Highway 28 intersect, with GPS coordinates of approximately  
717 31.900370078041004, -89.7928067652611;

718                           66. Any facility located at the  
719 south-to-southwest corner of the intersection of Madison Street  
720 and Bolton Brownsville Road, in a municipality in which Bolton  
721 Brownsville Road passes over Interstate 20, with GPS coordinates  
722 of approximately 32.349067271758955, -90.4596221146197;

723                           67. Any facility located at the northwest  
724 corner of the intersection of Depot Street and Madison Street, in  
725 a municipality in which Bolton Brownsville Road passes over  
726 Interstate 20, with GPS coordinates of approximately  
727 32.34903152971068, -90.46047660172901;

728                           68. Any facility located on Hinds Boulevard  
729 approximately three-tenths (0.3) of a mile south of the point at  
730 which Hinds Boulevard diverges from Clinton Road, in a  
731 municipality whose northern boundary partially consists of Snake  
732 Creek Road, and whose southern boundary partially consists of



733 Mississippi Highway 18, with GPS coordinates of approximately  
734 32.26384517526713, -90.41586570183475;

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

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

745                   71. Any facility located on Raj Road  
746 approximately three-tenths (0.3) of a mile south of Mississippi  
747 Highway 57/63, with GPS coordinates of approximately  
748 31.139553708288418, -88.53411203512971; and

749                   72. Any facility located on Raj Road  
750 approximately one-tenth (0.1) of a mile south of Mississippi  
751 Highway 57/63, with GPS coordinates of approximately  
752 31.14184097577295, -88.53287700849411;

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



757           The governing authorities of a municipality described, in  
758 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,  
759 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 58, 59, 61, 63,  
760 64, 66, 67 or 68 of this paragraph (o)(iii) may by ordinance, with  
761 respect to the qualified resort area described in the same item:  
762 specify the hours of operation of facilities offering alcoholic  
763 beverages for sale; specify the percentage of revenue that  
764 facilities offering alcoholic beverages for sale must derive from  
765 the preparation, cooking and serving of meals and not from the  
766 sale of beverages; and designate the areas in which facilities  
767 offering alcoholic beverages for sale may be located.

768           (p) "Native wine" means any product, produced in  
769 Mississippi for sale, having an alcohol content not to exceed  
770 twenty-one percent (21%) by weight and made in accordance with  
771 revenue laws of the United States, which shall be obtained  
772 primarily from the alcoholic fermentation of the juice of ripe  
773 grapes, fruits, berries, honey or vegetables grown and produced in  
774 Mississippi; provided that bulk, concentrated or fortified wines  
775 used for blending may be produced without this state and used in  
776 producing native wines. The department shall adopt and promulgate  
777 rules and regulations to permit a producer to import such bulk  
778 and/or fortified wines into this state for use in blending with  
779 native wines without payment of any excise tax that would  
780 otherwise accrue thereon.





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

784           (r) "Bed and breakfast inn" means an establishment  
785 within a municipality where in consideration of payment, breakfast  
786 and lodging are habitually furnished to travelers and wherein are  
787 located not less than eight (8) and not more than nineteen (19)  
788 adequately furnished and completely separate sleeping rooms with  
789 adequate facilities, that persons usually apply for and receive as  
790 overnight accommodations; however, such restriction on the minimum  
791 number of sleeping rooms shall not apply to establishments on the  
792 National Register of Historic Places. No place shall qualify as a  
793 bed and breakfast inn under this article unless on the date of the  
794 initial application for a license under this article more than  
795 fifty percent (50%) of the sleeping rooms are located in a  
796 structure formerly used as a residence.

797           (s) "Board" shall refer to the Board of Tax Appeals of  
798 the State of Mississippi.

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

804           (u) "Art studio or gallery" means an establishment  
805 within a municipality or qualified resort area that is in the sole



806 business of allowing patrons to view and/or purchase paintings and  
807 other creative artwork.

808 (v) "Cooking school" means an establishment within a  
809 municipality or qualified resort area and owned by a nationally  
810 recognized company that offers an established culinary education  
811 curriculum and program where, in consideration of payment, patrons  
812 are given scheduled professional group instruction on culinary  
813 techniques. For purposes of this paragraph, the definition of  
814 cooking school shall not include schools or classes offered by  
815 grocery stores, convenience stores or drugstores.

816 (w) "Campus" means property owned by a public school  
817 district, community or junior college, college or university in  
818 this state where educational courses are taught, school functions  
819 are held, tests and examinations are administered or academic  
820 course credits are awarded; however, the term shall not include  
821 any "restaurant" or "hotel" that is located on property owned by a  
822 community or junior college, college or university in this state,  
823 and is operated by a third party who receives all revenue  
824 generated from food and alcoholic beverage sales.

825 (x) "Native spirit" shall mean any beverage, produced  
826 in Mississippi for sale, manufactured primarily by the  
827 distillation of fermented grain, starch, molasses or sugar  
828 produced in Mississippi, including dilutions and mixtures of these  
829 beverages. In order to be classified as "native spirit" under the  
830 provisions of this article, at least fifty-one percent (51%) of



831 the finished product by volume shall have been obtained from  
832 distillation of fermented grain, starch, molasses or sugar grown  
833 and produced in Mississippi.

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

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

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

