

By: Senator(s) McMahan

To: Finance

SENATE BILL NO. 2567  
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 67-1-51, MISSISSIPPI CODE OF 1972, TO  
2 AUTHORIZE THE DEPARTMENT OF REVENUE TO ISSUE AN ON-PREMISES  
3 TOBACCO PERMIT TO ALLOW PERMITTEES TO SELL ALCOHOLIC BEVERAGES ON  
4 LICENSED PREMISES WHERE CIGARS, CHEROOTS, TOBACCO PIPES, PIPE  
5 TOBACCO, AND/OR STOGIES ARE SOLD; TO AMEND SECTION 27-71-5,  
6 MISSISSIPPI CODE OF 1972, TO IMPOSE AN ANNUAL PRIVILEGE LICENSE  
7 TAX OF \$450.00 FOR THE PERMIT; AND FOR RELATED PURPOSES.

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

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

11 67-1-51. (1) Permits which may be issued by the department  
12 shall be as follows:

13 (a) **Manufacturer's permit.** A manufacturer's permit  
14 shall permit the manufacture, importation in bulk, bottling and  
15 storage of alcoholic liquor and its distribution and sale to  
16 manufacturers holding permits under this article in this state and  
17 to persons outside the state who are authorized by law to purchase  
18 the same, and to sell as provided by this article.

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



20           Class 1. Distiller's and/or rectifier's permit, which shall  
21 authorize the holder thereof to operate a distillery for the  
22 production of distilled spirits by distillation or redistillation  
23 and/or to operate a rectifying plant for the purifying, refining,  
24 mixing, blending, flavoring or reducing in proof of distilled  
25 spirits and alcohol.

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

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

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

35           (b) **Package retailer's permit.** Except as otherwise  
36 provided in this paragraph and Section 67-1-52, a package  
37 retailer's permit shall authorize the holder thereof to operate a  
38 store exclusively for the sale at retail in original sealed and  
39 unopened packages of alcoholic beverages, including native wines,  
40 native spirits and edibles, not to be consumed on the premises  
41 where sold. Alcoholic beverages shall not be sold by any retailer  
42 in any package or container containing less than fifty (50)  
43 milliliters by liquid measure. A package retailer's permit, with  
44 prior approval from the department, shall authorize the holder



45 thereof to sample new product furnished by a manufacturer's  
46 representative or his employees at the permitted place of business  
47 so long as the sampling otherwise complies with this article and  
48 applicable department regulations. Such samples may not be  
49 provided to customers at the permitted place of business. In  
50 addition to the sale at retail of packages of alcoholic beverages,  
51 the holder of a package retailer's permit is authorized to sell at  
52 retail corkscrews, wine glasses, soft drinks, ice, juices, mixers,  
53 other beverages commonly used to mix with alcoholic beverages, and  
54 fruits and foods that have been submerged in alcohol and are  
55 commonly referred to as edibles. Nonalcoholic beverages sold by  
56 the holder of a package retailer's permit shall not be consumed on  
57 the premises where sold.

58 (c) **On-premises retailer's permit.** Except as otherwise  
59 provided in subsection (5) of this section, an on-premises  
60 retailer's permit shall authorize the sale of alcoholic beverages,  
61 including native wines and native spirits, for consumption on the  
62 licensed premises only; however, a patron of the permit holder may  
63 remove one (1) bottle of wine from the licensed premises if: (i)  
64 the patron consumed a portion of the bottle of wine in the course  
65 of consuming a meal purchased on the licensed premises; (ii) the  
66 permit holder securely reseals the bottle; (iii) the bottle is  
67 placed in a bag that is secured in a manner so that it will be  
68 visibly apparent if the bag is opened; and (iv) a dated receipt  
69 for the wine and the meal is available. Additionally, as part of



70 a carryout order, a permit holder may sell one (1) bottle of wine  
71 to be removed from the licensed premises for every two (2) entrees  
72 ordered. In addition, an on-premises retailer's permittee at a  
73 permitted premises located on Jefferson Davis Avenue within  
74 one-half (1/2) mile north of U.S. Highway 90 may serve alcoholic  
75 beverages by the glass to a patron in a vehicle using a  
76 drive-through method of delivery if the permitted premises is  
77 located in a leisure and recreation district established under  
78 Section 67-1-101. Such a sale will be considered to be made on  
79 the permitted premises. An on-premises retailer's permit shall be  
80 issued only to qualified hotels, restaurants and clubs, small  
81 craft breweries, microbreweries, and to common carriers with  
82 adequate facilities for serving passengers. In resort areas,  
83 whether inside or outside of a municipality, the department, in  
84 its discretion, may issue on-premises retailer's permits to such  
85 establishments as it deems proper. An on-premises retailer's  
86 permit when issued to a common carrier shall authorize the sale  
87 and serving of alcoholic beverages aboard any licensed vehicle  
88 while moving through any county of the state; however, the sale of  
89 such alcoholic beverages shall not be permitted while such vehicle  
90 is stopped in a county that has not legalized such sales. If an  
91 on-premises retailer's permit is applied for by a common carrier  
92 operating solely in the water, such common carrier must, along  
93 with all other qualifications for a permit, (i) be certified to  
94 carry at least one hundred fifty (150) passengers and/or provide



95 overnight accommodations for at least fifty (50) passengers and  
96 (ii) operate primarily in the waters within the State of  
97 Mississippi which lie adjacent to the State of Mississippi south  
98 of the three (3) most southern counties in the State of  
99 Mississippi and/or on the Mississippi River or navigable waters  
100 within any county bordering on the Mississippi River.

101 (d) **Solicitor's permit.** A solicitor's permit shall  
102 authorize the holder thereof to act as salesman for a manufacturer  
103 or wholesaler holding a proper permit, to solicit on behalf of his  
104 employer orders for alcoholic beverages, and to otherwise promote  
105 his employer's products in a legitimate manner. Such a permit  
106 shall authorize the representation of and employment by one (1)  
107 principal only. However, the permittee may also, in the  
108 discretion of the department, be issued additional permits to  
109 represent other principals. No such permittee shall buy or sell  
110 alcoholic beverages for his own account, and no such beverage  
111 shall be brought into this state in pursuance of the exercise of  
112 such permit otherwise than through a permit issued to a wholesaler  
113 or manufacturer in the state.

114 (e) **Native wine retailer's permit.** Except as otherwise  
115 provided in subsection (5) of this section, a native wine  
116 retailer's permit shall be issued only to a holder of a Class 3  
117 manufacturer's permit, and shall authorize the holder thereof to  
118 make retail sales of native wines to consumers for on-premises  
119 consumption or to consumers in originally sealed and unopened



120 containers at an establishment located on the premises of or in  
121 the immediate vicinity of a native winery. When selling to  
122 consumers for on-premises consumption, a holder of a native wine  
123 retailer's permit may add to the native wine alcoholic beverages  
124 not produced on the premises, so long as the total volume of  
125 foreign beverage components does not exceed twenty percent (20%)  
126 of the mixed beverage. Hours of sale shall be the same as those  
127 authorized for on-premises permittees in the city or county in  
128 which the native wine retailer is located.

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

134 Temporary retailer's permits shall be of the following  
135 classes:

136 Class 1. A temporary one-day permit may be issued to bona  
137 fide nonprofit civic or charitable organizations authorizing the  
138 sale of alcoholic beverages, including native wine and native  
139 spirit, for consumption on the premises described in the temporary  
140 permit only. Class 1 permits may be issued only to applicants  
141 demonstrating to the department, by a statement signed under  
142 penalty of perjury submitted ten (10) days prior to the proposed  
143 date or such other time as the department may determine, that they  
144 meet the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)



145 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.  
146 Class 1 permittees shall obtain all alcoholic beverages from  
147 package retailers located in the county in which the temporary  
148 permit is issued. Alcoholic beverages remaining in stock upon  
149 expiration of the temporary permit may be returned by the  
150 permittee to the package retailer for a refund of the purchase  
151 price upon consent of the package retailer or may be kept by the  
152 permittee exclusively for personal use and consumption, subject to  
153 all laws pertaining to the illegal sale and possession of  
154 alcoholic beverages. The department, following review of the  
155 statement provided by the applicant and the requirements of the  
156 applicable statutes and regulations, may issue the permit.

157 Class 2. A temporary permit, not to exceed seventy (70)  
158 days, may be issued to prospective permittees seeking to transfer  
159 a permit authorized in paragraph (c) of this subsection. A Class  
160 2 permit may be issued only to applicants demonstrating to the  
161 department, by a statement signed under the penalty of perjury,  
162 that they meet the qualifications of Sections 67-1-5(1), (m), (n),  
163 (o), (p) or (q), 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and  
164 67-1-59. The department, following a preliminary review of the  
165 statement provided by the applicant and the requirements of the  
166 applicable statutes and regulations, may issue the permit.

167 Class 2 temporary permittees must purchase their alcoholic  
168 beverages directly from the department or, with approval of the  
169 department, purchase the remaining stock of the previous



170 permittee. If the proposed applicant of a Class 1 or Class 2  
171 temporary permit falsifies information contained in the  
172 application or statement, the applicant shall never again be  
173 eligible for a retail alcohol beverage permit and shall be subject  
174 to prosecution for perjury.

175       Class 3. A temporary one-day permit may be issued to a  
176 retail establishment authorizing the complimentary distribution of  
177 wine, including native wine, to patrons of the retail  
178 establishment at an open house or promotional event, for  
179 consumption only on the premises described in the temporary  
180 permit. A Class 3 permit may be issued only to an applicant  
181 demonstrating to the department, by a statement signed under  
182 penalty of perjury submitted ten (10) days before the proposed  
183 date or such other time as the department may determine, that it  
184 meets the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)  
185 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.  
186 A Class 3 permit holder shall obtain all alcoholic beverages from  
187 the holder(s) of a package retailer's permit located in the county  
188 in which the temporary permit is issued. Wine remaining in stock  
189 upon expiration of the temporary permit may be returned by the  
190 Class 3 temporary permit holder to the package retailer for a  
191 refund of the purchase price, with consent of the package  
192 retailer, or may be kept by the Class 3 temporary permit holder  
193 exclusively for personal use and consumption, subject to all laws  
194 pertaining to the illegal sale and possession of alcoholic





195 beverages. The department, following review of the statement  
196 provided by the applicant and the requirements of the applicable  
197 statutes and regulations, may issue the permit. No retailer may  
198 receive more than twelve (12) Class 3 temporary permits in a  
199 calendar year. A Class 3 temporary permit shall not be issued to  
200 a retail establishment that either holds a merchant permit issued  
201 under paragraph (1) of this subsection, or holds a permit issued  
202 under Chapter 3, Title 67, Mississippi Code of 1972, authorizing  
203 the holder to engage in the business of a retailer of light wine  
204 or beer.

205 (g) **Caterer's permit.** A caterer's permit shall permit  
206 the purchase of alcoholic beverages by a person engaging in  
207 business as a caterer and the resale of alcoholic beverages by  
208 such person in conjunction with such catering business. No person  
209 shall qualify as a caterer unless forty percent (40%) or more of  
210 the revenue derived from such catering business shall be from the  
211 serving of prepared food and not from the sale of alcoholic  
212 beverages and unless such person has obtained a permit for such  
213 business from the Department of Health. A caterer's permit shall  
214 not authorize the sale of alcoholic beverages on the premises of  
215 the person engaging in business as a caterer; however, the holder  
216 of an on-premises retailer's permit may hold a caterer's permit.  
217 When the holder of an on-premises retailer's permit or an  
218 affiliated entity of the holder also holds a caterer's permit, the  
219 caterer's permit shall not authorize the service of alcoholic



220 beverages on a consistent, recurring basis at a separate, fixed  
221 location owned or operated by the caterer, on-premises retailer or  
222 affiliated entity and an on-premises retailer's permit shall be  
223 required for the separate location. All sales of alcoholic  
224 beverages by holders of a caterer's permit shall be made at the  
225 location being catered by the caterer, and, except as otherwise  
226 provided in subsection (5) of this section, such sales may be made  
227 only for consumption at the catered location. The location being  
228 catered may be anywhere within a county or judicial district that  
229 has voted to come out from under the dry laws or in which the sale  
230 and distribution of alcoholic beverages is otherwise authorized by  
231 law. Such sales shall be made pursuant to any other conditions  
232 and restrictions which apply to sales made by on-premises retail  
233 permittees. The holder of a caterer's permit or his employees  
234 shall remain at the catered location as long as alcoholic  
235 beverages are being sold pursuant to the permit issued under this  
236 paragraph (g), and the permittee shall have at the location the  
237 identification card issued by the Alcoholic Beverage Control  
238 Division of the department. No unsold alcoholic beverages may be  
239 left at the catered location by the permittee upon the conclusion  
240 of his business at that location. Appropriate law enforcement  
241 officers and Alcoholic Beverage Control Division personnel may  
242 enter a catered location on private property in order to enforce  
243 laws governing the sale or serving of alcoholic beverages.



244           (h)   **Research permit.** A research permit shall authorize  
245 the holder thereof to operate a research facility for the  
246 professional research of alcoholic beverages. Such permit shall  
247 authorize the holder of the permit to import and purchase limited  
248 amounts of alcoholic beverages from the department or from  
249 importers, wineries and distillers of alcoholic beverages for  
250 professional research.

251           (i)   **Alcohol processing permit.** An alcohol processing  
252 permit shall authorize the holder thereof to purchase, transport  
253 and possess alcoholic beverages for the exclusive use in cooking,  
254 processing or manufacturing products which contain alcoholic  
255 beverages as an integral ingredient. An alcohol processing permit  
256 shall not authorize the sale of alcoholic beverages on the  
257 premises of the person engaging in the business of cooking,  
258 processing or manufacturing products which contain alcoholic  
259 beverages. The amounts of alcoholic beverages allowed under an  
260 alcohol processing permit shall be set by the department.

261           (j)   **Hospitality cart permit.** A hospitality cart permit  
262 shall authorize the sale of alcoholic beverages from a mobile cart  
263 on a golf course that is the holder of an on-premises retailer's  
264 permit. The alcoholic beverages sold from the cart must be  
265 consumed within the boundaries of the golf course.

266           (k)   **Special service permit.** A special service permit  
267 shall authorize the holder to sell commercially sealed alcoholic  
268 beverages to the operator of a commercial or private aircraft for



269 en route consumption only by passengers. A special service permit  
270 shall be issued only to a fixed-base operator who contracts with  
271 an airport facility to provide fueling and other associated  
272 services to commercial and private aircraft.

273 (1) **Merchant permit.** Except as otherwise provided in  
274 subsection (5) of this section, a merchant permit shall be issued  
275 only to the owner of a spa facility, an art studio or gallery, or  
276 a cooking school, and shall authorize the holder to serve  
277 complimentary by the glass wine only, including native wine, at  
278 the holder's spa facility, art studio or gallery, or cooking  
279 school. A merchant permit holder shall obtain all wine from the  
280 holder of a package retailer's permit.

281 (m) **Temporary alcoholic beverages charitable auction**  
282 **permit.** A temporary permit, not to exceed five (5) days, may be  
283 issued to a qualifying charitable nonprofit organization that is  
284 exempt from taxation under Section 501(c)(3) or (4) of the  
285 Internal Revenue Code of 1986. The permit shall authorize the  
286 holder to sell alcoholic beverages for the limited purpose of  
287 raising funds for the organization during a live or silent auction  
288 that is conducted by the organization and that meets the following  
289 requirements: (i) the auction is conducted in an area of the  
290 state where the sale of alcoholic beverages is authorized; (ii) if  
291 the auction is conducted on the premises of an on-premises  
292 retailer's permit holder, then the alcoholic beverages to be  
293 auctioned must be stored separately from the alcoholic beverages



294 sold, stored or served on the premises, must be removed from the  
295 premises immediately following the auction, and may not be  
296 consumed on the premises; (iii) the permit holder may not conduct  
297 more than two (2) auctions during a calendar year; (iv) the permit  
298 holder may not pay a commission or promotional fee to any person  
299 to arrange or conduct the auction.

300 (n) **Event venue retailer's permit.** An event venue  
301 retailer's permit shall authorize the holder thereof to purchase  
302 and resell alcoholic beverages, including native wines and native  
303 spirits, for consumption on the premises during legal hours during  
304 events held on the licensed premises if food is being served at  
305 the event by a caterer who is not affiliated with or related to  
306 the permittee. The caterer must serve at least three (3) entrees.  
307 The permit may only be issued for venues that can accommodate two  
308 hundred (200) persons or more. The number of persons a venue may  
309 accommodate shall be determined by the local fire department and  
310 such determination shall be provided in writing and submitted  
311 along with all other documents required to be provided for an  
312 on-premises retailer's permit. The permittee must derive the  
313 majority of its revenue from event-related fees, including, but  
314 not limited to, admission fees or ticket sales for live  
315 entertainment in the building. "Event-related fees" do not  
316 include alcohol, beer or light wine sales or any fee which may be  
317 construed to cover the cost of alcohol, beer or light wine. This



318 determination shall be made on a per event basis. An event may  
319 not last longer than two (2) consecutive days per week.

320 (o) **Temporary theatre permit.** A temporary theatre  
321 permit, not to exceed five (5) days, may be issued to a charitable  
322 nonprofit organization that is exempt from taxation under Section  
323 501(c) (3) or (4) of the Internal Revenue Code and owns or operates  
324 a theatre facility that features plays and other theatrical  
325 performances and productions. Except as otherwise provided in  
326 subsection (5) of this section, the permit shall authorize the  
327 holder to sell alcoholic beverages, including native wines and  
328 native spirits, to patrons of the theatre during performances and  
329 productions at the theatre facility for consumption during such  
330 performances and productions on the premises of the facility  
331 described in the permit. A temporary theatre permit holder shall  
332 obtain all alcoholic beverages from package retailers located in  
333 the county in which the permit is issued. Alcoholic beverages  
334 remaining in stock upon expiration of the temporary theatre permit  
335 may be returned by the permittee to the package retailer for a  
336 refund of the purchase price upon consent of the package retailer  
337 or may be kept by the permittee exclusively for personal use and  
338 consumption, subject to all laws pertaining to the illegal sale  
339 and possession of alcoholic beverages.

340 (p) **Charter ship operator's permit.** Subject to the  
341 provisions of this paragraph (p), a charter ship operator's permit  
342 shall authorize the holder thereof and its employees to serve,



343 monitor, store and otherwise control the serving and availability  
344 of alcoholic beverages to customers of the permit holder during  
345 private charters under contract provided by the permit holder. A  
346 charter ship operator's permit shall authorize such action by the  
347 permit holder and its employees only as to alcoholic beverages  
348 brought onto the permit holder's ship by customers of the permit  
349 holder as part of such a private charter. All such alcoholic  
350 beverages must be removed from the charter ship at the conclusion  
351 of each private charter. A charter ship operator's permit shall  
352 not authorize the permit holder to sell, charge for or otherwise  
353 supply alcoholic beverages to customers, except as authorized in  
354 this paragraph (p). For the purposes of this paragraph (p),  
355 "charter ship operator" means a common carrier that (i) is  
356 certified to carry at least one hundred fifty (150) passengers  
357 and/or provide overnight accommodations for at least fifty (50)  
358 passengers, (ii) operates only in the waters within the State of  
359 Mississippi, which lie adjacent to the State of Mississippi south  
360 of the three (3) most southern counties in the State of  
361 Mississippi, and (iii) provides charters under contract for tours  
362 and trips in such waters.

363 (q) **Distillery retailer's permit.** The holder of a  
364 Class 1 manufacturer's permit may obtain a distillery retailer's  
365 permit. A distillery retailer's permit shall authorize the holder  
366 thereof to sell at retail alcoholic beverages to consumers for  
367 on-premises consumption, or to consumers by the sealed and



368 unopened bottle from a retail location at the distillery for  
369 off-premises consumption. The holder may only sell product  
370 manufactured by the manufacturer at the distillery described in  
371 the permit. However, when selling to consumers for on-premises  
372 consumption, a holder of a distillery retailer's permit may add  
373 other beverages, alcoholic or not, so long as the total volume of  
374 other beverage components containing alcohol does not exceed  
375 twenty percent (20%). Hours of sale shall be the same as those  
376 authorized for on-premises permittees in the city or county in  
377 which the distillery retailer is located.

378 The holder shall not sell at retail more than ten percent  
379 (10%) of the alcoholic beverages produced annually at its  
380 distillery. The holder shall not make retail sales of more than  
381 two and twenty-five one-hundredths (2.25) liters, in the  
382 aggregate, of the alcoholic beverages produced at its distillery  
383 to any one (1) individual for consumption off the premises of the  
384 distillery within a twenty-four-hour period. The hours of sale  
385 shall be the same as those hours for package retailers under this  
386 article. The holder of a distillery retailer's permit is not  
387 required to purchase the alcoholic beverages authorized to be sold  
388 by this paragraph from the department's liquor distribution  
389 warehouse; however, if the holder does not purchase the alcoholic  
390 beverages from the department's liquor distribution warehouse, the  
391 holder shall pay to the department all taxes, fees and surcharges  
392 on the alcoholic beverages that are imposed upon the sale of





393 alcoholic beverages shipped by the department or its warehouse  
394 operator. In addition to alcoholic beverages, the holder of a  
395 distillery retailer's permit may sell at retail promotional  
396 products from the same retail location, including shirts, hats,  
397 glasses, and other promotional products customarily sold by  
398 alcoholic beverage manufacturers.

399 (r) **Festival Wine Permit.** Any wine manufacturer or  
400 native wine producer permitted by Mississippi or any other state  
401 is eligible to obtain a Festival Wine Permit. This permit  
402 authorizes the entity to transport product manufactured by it to  
403 festivals held within the State of Mississippi and sell sealed,  
404 unopened bottles to festival participants. The holder of this  
405 permit may provide samples at no charge to participants.  
406 "Festival" means any event at which three (3) or more vendors are  
407 present at a location for the sale or distribution of goods. The  
408 holder of a Festival Wine Permit is not required to purchase the  
409 alcoholic beverages authorized to be sold by this paragraph from  
410 the department's liquor distribution warehouse. However, if the  
411 holder does not purchase the alcoholic beverages from the  
412 department's liquor distribution warehouse, the holder of this  
413 permit shall pay to the department all taxes, fees and surcharges  
414 on the alcoholic beverages sold at such festivals that are imposed  
415 upon the sale of alcoholic beverages shipped by the Alcoholic  
416 Beverage Control Division of the Department of Revenue.  
417 Additionally, the entity shall file all applicable reports and



418 returns as prescribed by the department. This permit is issued  
419 per festival and provides authority to sell for two (2)  
420 consecutive days during the hours authorized for on-premises  
421 permittees' sales in that county or city. The holder of the  
422 permit shall be required to maintain all requirements set by Local  
423 Option Law for the service and sale of alcoholic beverages. This  
424 permit may be issued to entities participating in festivals at  
425 which a Class 1 temporary permit is in effect.

426 This paragraph (r) shall stand repealed from and after July  
427 1, 2026.

428 (s) **Charter vessel operator's permit.** Subject to the  
429 provisions of this paragraph (s), a charter vessel operator's  
430 permit shall authorize the holder thereof and its employees to  
431 sell and serve alcoholic beverages to passengers of the permit  
432 holder during public tours, historical tours, ecological tours and  
433 sunset cruises provided by the permit holder. The permit shall  
434 authorize the holder to only sell alcoholic beverages, including  
435 native wines, to passengers of the charter vessel operator during  
436 public tours, historical tours, ecological tours and sunset  
437 cruises provided by the permit holder aboard the charter vessel  
438 operator for consumption during such tours and cruises on the  
439 premises of the charter vessel operator described in the permit.  
440 For the purposes of this paragraph (s), "charter vessel operator"  
441 means a common carrier that (i) is certified to carry at least  
442 forty-nine (49) passengers, (ii) operates only in the waters



443 within the State of Mississippi, which lie south of Interstate 10  
444 in the three (3) most southern counties in the State of  
445 Mississippi, and lie adjacent to the State of Mississippi south of  
446 the three (3) most southern counties in the State of Mississippi,  
447 extending not further than one (1) mile south of such counties,  
448 and (iii) provides vessel services for tours and cruises in such  
449 waters as provided in this paragraph(s).

450           (t) **Native spirit retailer's permit.** Except as  
451 otherwise provided in subsection (5) of this section, a native  
452 spirit retailer's permit shall be issued only to a holder of a  
453 Class 4 manufacturer's permit, and shall authorize the holder  
454 thereof to make retail sales of native spirits to consumers for  
455 on-premises consumption or to consumers in originally sealed and  
456 unopened containers at an establishment located on the premises of  
457 or in the immediate vicinity of a native distillery. When selling  
458 to consumers for on-premises consumption, a holder of a native  
459 spirit retailer's permit may add to the native spirit alcoholic  
460 beverages not produced on the premises, so long as the total  
461 volume of foreign beverage components does not exceed twenty  
462 percent (20%) of the mixed beverage. Hours of sale shall be the  
463 same as those authorized for on-premises permittees in the city or  
464 county in which the native spirit retailer is located.

465           (u) **Delivery service permit.** Any individual, limited  
466 liability company, corporation or partnership registered to do  
467 business in this state is eligible to obtain a delivery service



468 permit. Subject to the provisions of Section 67-1-51.1, this  
469 permit authorizes the permittee, or its employee or an independent  
470 contractor acting on its behalf, to deliver alcoholic beverages,  
471 beer, light wine and light spirit product from a licensed retailer  
472 to a person in this state who is at least twenty-one (21) years of  
473 age for the individual's use and not for resale. This permit does  
474 not authorize the delivery of alcoholic beverages, beer, light  
475 wine or light spirit product to the premises of a location with a  
476 permit for the manufacture, distribution or retail sale of  
477 alcoholic beverages, beer, light wine or light spirit product.  
478 The holder of a package retailer's permit or an on-premises  
479 retailer's permit under Section 67-1-51 or of a beer, light wine  
480 and light spirit product permit under Section 67-3-19 is  
481 authorized to apply for a delivery service permit as a privilege  
482 separate from its existing retail permit.

483 (v) **Food truck permit.** A food truck permit shall  
484 authorize the holder of an on-premises retailer's permit to use a  
485 food truck to sell alcoholic beverages off its premises to guests  
486 who must consume the beverages in open containers. For the  
487 purposes of this paragraph (v), "food truck" means a fully encased  
488 food service establishment on a motor vehicle or on a trailer that  
489 a motor vehicle pulls to transport, and from which a vendor,  
490 standing within the frame of the establishment, prepares, cooks,  
491 sells and serves food for immediate human consumption. The term  
492 "food truck" does not include a food cart that is not motorized.



493 Food trucks shall maintain such distance requirements from  
494 schools, churches, kindergartens and funeral homes as are required  
495 for on-premises retailer's permittees under this article, and all  
496 sales must be made within a valid leisure and recreation district  
497 established under Section 67-1-101. Food trucks cannot sell or  
498 serve alcoholic beverages unless also offering food prepared and  
499 cooked within the food truck, and permittees must maintain a  
500 twenty-five percent (25%) food sale revenue requirement based on  
501 the food sold from the food truck alone. The hours allowed for  
502 sale shall be the same as those for on-premises retailer's  
503 permittees in the location. This permit will not be required for  
504 the holder of a caterer's permit issued under this article to  
505 cater an event as allowed by law. Permittees must provide notice  
506 of not less than forty-eight (48) hours to the department of each  
507 location at which alcoholic beverages will be sold.

508 (w) On-premises tobacco permit. An on-premises tobacco  
509 permit shall authorize the permittee to sell alcoholic beverages  
510 for consumption on the licensed premises. In addition to all  
511 other requirements to obtain an alcoholic beverage permit, the  
512 permittee must obtain and maintain a tobacco permit issued by the  
513 State of Mississippi, and have a capital investment of not less  
514 than Five Hundred Thousand Dollars (\$500,000.00) in the premises  
515 for which the permit is issued. In addition to alcoholic  
516 beverages, the permittee is authorized to sell only cigars,  
517 cheroots, tobacco pipes, pipe tobacco, and/or stogies.



518 Additionally, seventy-five percent (75%) of the permittee's annual  
519 gross revenue must be derived from the sale of cigars, cheroots,  
520 tobacco pipes, pipe tobacco, and/or stogies. No food sales shall  
521 be required, but food may be sold on the premises. The issuance  
522 of this permit does not remove any obligation a permittee may have  
523 to follow local ordinances or actions prohibiting the use of  
524 tobacco products.

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

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

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



543 having the authority to execute such a waiver, and the waiver  
544 shall be filed with and verified by the department before becoming  
545 effective.

546 (c) The distance restrictions imposed in this  
547 subsection shall not apply to the sale or storage of alcoholic  
548 beverages at a bed and breakfast inn listed in the National  
549 Register of Historic Places or to the sale or storage of alcoholic  
550 beverages in a historic district that is listed in the National  
551 Register of Historic Places, is a qualified resort area and is  
552 located in a municipality having a population greater than one  
553 hundred thousand (100,000) according to the latest federal  
554 decennial census.

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

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

565 (f) The distance restrictions imposed in this  
566 subsection shall not apply to the sale or storage of alcoholic  
567 beverages at a licensed premises in a building consisting of at



568 least five thousand (5,000) square feet and located approximately  
569 six hundred (600) feet from the intersection of Mississippi  
570 Highway 15 and Mississippi Highway 4.

571 (g) The distance restrictions imposed in this  
572 subsection shall not apply to the sale or storage of alcoholic  
573 beverages at a licensed premises in a building located at or near  
574 the intersection of Ward and Tate Streets and adjacent properties  
575 in the City of Senatobia, Mississippi.

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

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

591 (4) No person, either individually or as a member of a firm,  
592 partnership, limited liability company or association, or as a





593 stockholder, officer or director in a corporation, shall own or  
594 control any interest in more than one (1) package retailer's  
595 permit, nor shall such person's spouse, if living in the same  
596 household of such person, any relative of such person, if living  
597 in the same household of such person, or any other person living  
598 in the same household with such person own any interest in any  
599 other package retailer's permit.

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

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



617           **SECTION 2.** Section 27-71-5, Mississippi Code of 1972, is  
618 amended as follows:

619           27-71-5. (1) Upon each person approved for a permit under  
620 the provisions of the Alcoholic Beverage Control Law and  
621 amendments thereto, there is levied and imposed for each location  
622 for the privilege of engaging and continuing in this state in the  
623 business authorized by such permit, an annual privilege license  
624 tax in the amount provided in the following schedule:

625                   (a) Except as otherwise provided in this subsection  
626 (1), manufacturer's permit, Class 1, distiller's and/or  
627 rectifier's:

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

630                           (ii) For a permittee with annual production under five thousand  
631 (5,000) gallons.....\$2,800.00

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

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

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

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

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



642	(g) On-premises retailer's permit, except for clubs and	
643	common carriers, each.....	\$ 450.00
644	(h) On-premises retailer's permit for wine of more than	
645	five percent (5%) alcohol by weight, but not more than twenty-one	
646	percent (21%) alcohol by weight, each.....	\$ 225.00
647	(i) On-premises retailer's permit for clubs...	\$ 225.00
648	(j) On-premises retailer's permit for common carriers,	
649	per car, plane, or other vehicle.....	\$ 120.00
650	(k) Solicitor's permit, regardless of any other	
651	provision of law, solicitor's permits shall be issued only in the	
652	discretion of the department.....	\$ 100.00
653	(l) Filing fee for each application except for an	
654	employee identification card.....	\$ 25.00
655	(m) Temporary permit, Class 1, each.....	\$ 10.00
656	(n) Temporary permit, Class 2, each.....	\$ 50.00
657	(o) (i) Caterer's permit.....	\$ 600.00
658	(ii) Caterer's permit for holders of on-premises	
659	retailer's permit.....	\$ 150.00
660	(p) Research permit.....	\$ 100.00
661	(q) Temporary permit, Class 3 (wine only).....	\$ 10.00
662	(r) Special service permit.....	\$ 225.00
663	(s) Merchant permit.....	\$ 225.00
664	(t) Temporary alcoholic beverages charitable auction	
665	permit.....	\$ 10.00
666	(u) Event venue retailer's permit.....	\$ 225.00



667	(v)	Temporary theatre permit, each.....	\$ 10.00
668	(w)	Charter ship operator's permit.....	\$ 100.00
669	(x)	Distillery retailer's permit.....	\$ 450.00
670	(y)	Festival wine permit.....	\$ 10.00
671	(z)	Charter vessel operator's permit.....	\$ 100.00
672	(aa)	Native spirit retailer's permit.....	\$ 50.00
673	( * * * <u>ab</u> )	Delivery service permit.....	\$ 500.00
674	( * * * <u>ac</u> )	Food truck permit.....	\$ 100.00
675	(ad)	<u>On-premises tobacco permit.....</u>	<u>\$ 450.00</u>

676 In addition to the filing fee imposed by paragraph (1) of  
677 this subsection, a fee to be determined by the Department of  
678 Revenue may be charged to defray costs incurred to process  
679 applications. The additional fees shall be paid into the State  
680 Treasury to the credit of a special fund account, which is hereby  
681 created, and expenditures therefrom shall be made only to defray  
682 the costs incurred by the Department of Revenue in processing  
683 alcoholic beverage applications. Any unencumbered balance  
684 remaining in the special fund account on June 30 of any fiscal  
685 year shall lapse into the State General Fund.

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



692 Paragraph (y) of this subsection shall stand repealed from  
693 and after July 1, 2026.

694 (2) (a) There is imposed and shall be collected from each  
695 permittee, except a common carrier, solicitor, a temporary  
696 permittee or a delivery service permittee, by the department, an  
697 additional license tax equal to the amounts imposed under  
698 subsection (1) of this section for the privilege of doing business  
699 within any municipality or county in which the licensee is  
700 located.

701 (b) (i) In addition to the tax imposed in paragraph  
702 (a) of this subsection, there is imposed and shall be collected by  
703 the department from each permittee described in subsection (1)(g),  
704 (h), (i), (n) and (u) of this section, an additional license tax  
705 for the privilege of doing business within any municipality or  
706 county in which the licensee is located in the amount of Two  
707 Hundred Twenty-five Dollars (\$225.00) on purchases exceeding Five  
708 Thousand Dollars (\$5,000.00) and Two Hundred Twenty-five Dollars  
709 (\$225.00) for each additional purchase of Five Thousand Dollars  
710 (\$5,000.00), or fraction thereof.

711 (ii) In addition to the tax imposed in paragraph  
712 (a) of this subsection, there is imposed and shall be collected by  
713 the department from each permittee described in subsection (1)(o)  
714 and (s) of this section, an additional license tax for the  
715 privilege of doing business within any municipality or county in  
716 which the licensee is located in the amount of Two Hundred Fifty



717 Dollars (\$250.00) on purchases exceeding Five Thousand Dollars  
718 (\$5,000.00) and Two Hundred Twenty-five Dollars (\$225.00) for each  
719 additional purchase of Five Thousand Dollars (\$5,000.00), or  
720 fraction thereof.

721 (iii) Any person who has paid the additional  
722 privilege license tax imposed by this paragraph, and whose permit  
723 is renewed, may add any unused fraction of Five Thousand Dollars  
724 (\$5,000.00) purchases to the first Five Thousand Dollars  
725 (\$5,000.00) purchases authorized by the renewal permit, and no  
726 additional license tax will be required until purchases exceed the  
727 sum of the two (2) figures.

728 (c) If the licensee is located within a municipality,  
729 the department shall pay the amount of additional license tax  
730 collected under this section to the municipality, and if outside a  
731 municipality the department shall pay the additional license tax  
732 to the county in which the licensee is located. Payments by the  
733 department to the respective local government subdivisions shall  
734 be made once each month for any collections during the preceding  
735 month.

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



742 (4) The number of permits issued by the department shall not  
743 be restricted or limited on a population basis; however, the  
744 foregoing limitation shall not be construed to preclude the right  
745 of the department to refuse to issue a permit because of the  
746 undesirability of the proposed location.

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

755 (6) It shall be unlawful for any person to consume alcoholic  
756 beverages on the premises of any hotel restaurant, restaurant,  
757 club or the interior of any public place defined in Chapter 1,  
758 Title 67, Mississippi Code of 1972, when the owner or manager  
759 thereof displays in several conspicuous places inside the  
760 establishment and at the entrances of establishment a sign  
761 containing the following language: NO ALCOHOLIC BEVERAGES  
762 ALLOWED.

763 **SECTION 3.** This act shall take effect and be in force from  
764 and after July 1, 2024.

