

By: Senator(s) Suber

To: Finance

SENATE BILL NO. 2808

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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



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

72 (m) "Restaurant" means:

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

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



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

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

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

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

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

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

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



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

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

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

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



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

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

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



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

175 (iii) The term includes:

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

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

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





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

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

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

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

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

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



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

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

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

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

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

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

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



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

243 10. Any facility that:

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

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

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

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

256 11. Any facility and related property:

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

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



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

267 12. Any facility and related property that:

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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



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

339 19. Any facility and related property:

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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





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

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

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

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

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

399                   32. Any facility and related property that:

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

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



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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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

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



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

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

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

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



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

516 45. Any facility that:

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

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

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

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

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



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

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

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

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

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

554                   52. Any facility that is:

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

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



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

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

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

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

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





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

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

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

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

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

597                                   57. The property and structures thereon at  
598 the following locations within a municipality through which run  
599 U.S. Highway 45 and Mississippi Highway 145 and in which  
600 Mississippi Highway 370 and Mississippi Highway 145 intersect:

601 104 West Main Street, 106 West Main Street, 108 West Main Street,  
602 110 West Main Street and 112 West Main Street;

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

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



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

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

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



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

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

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



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

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



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

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

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

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

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

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

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



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

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

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

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

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



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

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

739                   73. A municipality on Mississippi Highway 32  
740 approximately one (1) to two (2) miles west of Mississippi Highway  
741 15.

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

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



755 sale of beverages; and designate the areas in which facilities  
756 offering alcoholic beverages for sale may be located.

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

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

773 (r) "Bed and breakfast inn" means an establishment  
774 within a municipality where in consideration of payment, breakfast  
775 and lodging are habitually furnished to travelers and wherein are  
776 located not less than eight (8) and not more than nineteen (19)  
777 adequately furnished and completely separate sleeping rooms with  
778 adequate facilities, that persons usually apply for and receive as  
779 overnight accommodations; however, such restriction on the minimum





780 number of sleeping rooms shall not apply to establishments on the  
781 National Register of Historic Places. No place shall qualify as a  
782 bed and breakfast inn under this article unless on the date of the  
783 initial application for a license under this article more than  
784 fifty percent (50%) of the sleeping rooms are located in a  
785 structure formerly used as a residence.

786 (s) "Board" shall refer to the Board of Tax Appeals of  
787 the State of Mississippi.

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

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

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



805 (w) "Campus" means property owned by a public school  
806 district, community or junior college, college or university in  
807 this state where educational courses are taught, school functions  
808 are held, tests and examinations are administered or academic  
809 course credits are awarded; however, the term shall not include  
810 any "restaurant" or "hotel" that is located on property owned by a  
811 community or junior college, college or university in this state,  
812 and is operated by a third party who receives all revenue  
813 generated from food and alcoholic beverage sales.

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

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

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

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

