

By: Representatives Hawkins, Barton,
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To: State Affairs

HOUSE BILL NO. 1284

1 AN ACT TO AMEND SECTIONS 67-11-1, 67-11-3, 67-11-5, 67-11-7,
2 67-11-9 AND 67-11-11, MISSISSIPPI CODE OF 1972, TO RENAME THE
3 "MISSISSIPPI NATIVE SPIRIT LAW" AS THE "MISSISSIPPI NATIVE AND
4 CRAFT SPIRITS LAW"; TO DEFINE THE TERMS "CRAFT DISTILLERY" AND
5 "CRAFT SPIRIT" AND TO REVISE THE DEFINITION OF THE TERM "PRODUCE";
6 TO LEGALIZE THE MANUFACTURE AND SALE OF CRAFT SPIRITS, TO BE
7 REGULATED IN THE SAME MANNER AS NATIVE WINE AND NATIVE SPIRITS; TO
8 REVISE AND PROVIDE CERTAIN PROVISIONS REGARDING SALES MADE BY
9 NATIVE DISTILLERIES AND CRAFT DISTILLERIES; TO AUTHORIZE NATIVE
10 DISTILLERIES AND CRAFT DISTILLERIES TO HAVE ONE PERMANENT
11 SATELLITE TASTING ROOM SALES LOCATION IN ANY OTHER LOCATION IN THE
12 STATE THAT OTHERWISE ALLOWS THE SALE OF ALCOHOLIC BEVERAGES; TO
13 AMEND SECTIONS 67-1-5, 67-1-7, 67-1-13, 67-1-37, 67-1-41, 67-1-45,
14 67-1-73, 27-4-3, 27-71-5, 27-71-21, 27-77-1 AND 27-77-17,
15 MISSISSIPPI CODE OF 1972, IN CONFORMITY TO THE FOREGOING
16 PROVISIONS OF THIS ACT; TO AMEND SECTION 67-1-51, MISSISSIPPI CODE
17 OF 1972, IN CONFORMITY TO THE FOREGOING PROVISIONS OF THIS ACT; TO
18 REVISE CERTAIN PROVISIONS REGARDING CERTAIN PERMITS AND DISTANCE
19 RESTRICTIONS AND TO REVISE CERTAIN PROVISIONS REGARDING HOLDERS OF
20 CERTAIN PERMITS WITHIN LEISURE AND RECREATION DISTRICTS UNDER THE
21 LOCAL OPTION ALCOHOLIC BEVERAGE CONTROL LAW; AND FOR RELATED
22 PURPOSES.

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

24 **SECTION 1.** Section 67-11-1, Mississippi Code of 1972, is
25 amended as follows:

26 67-11-1. This chapter shall be known and may be cited as the
27 "Mississippi Native * * * and Craft Spirits Law."



28 **SECTION 2.** Section 67-11-3, Mississippi Code of 1972, is
29 amended as follows:

30 67-11-3. For purposes of this chapter, the following words
31 and phrases shall have the definitions ascribed herein, unless the
32 context otherwise requires:

33 (a) "Native spirit" shall mean any beverage, produced
34 in Mississippi for sale, manufactured primarily by the
35 distillation of fermented grain, starch, molasses or sugar
36 produced in Mississippi, including dilutions and mixtures of these
37 beverages. In order to be classified as "native spirit" under the
38 provisions of this chapter, at least fifty-one percent (51%) of
39 the finished product by volume shall have been obtained from
40 distillation of fermented grain, starch, molasses or sugar grown
41 and produced in Mississippi.

42 (b) "Native distillery" shall mean any place or
43 establishment within this state where native spirit is produced in
44 whole or in part for sale.

45 (c) "Produce" shall mean to do or to perform any act or
46 thing in the process of making native spirit or craft spirit,
47 including the manufacture, importation, bottling, and storage of
48 alcoholic liquor and its distribution and sale.

49 (d) "Person" shall mean one or more natural persons, or
50 a corporation, partnership or association.



(e) "Producer" shall mean any person who owns, operates or conducts a native distillery or craft distillery, but it does not mean the employees of such persons.

(f) "Consumer" shall mean any person who purchases native spirit or craft spirit for the purpose of consuming it, giving it away, or distributing it in any way other than by sale, barter or exchange.

(g) "Department" shall mean the Mississippi Department of Revenue.

(h) "Division" shall mean the Alcoholic Beverage Control Division of the department.

(i) "Craft spirit" shall mean any alcoholic beverage produced in whole or in part in Mississippi by a distillery created under the laws of Mississippi at a location within Mississippi.

(j) "Craft distillery" shall mean any place or establishment within this state where craft spirit is produced in whole or in part.

SECTION 3. Section 67-11-5, Mississippi Code of 1972, is amended as follows:

67-11-5. It shall be lawful to produce native spirit or craft spirit in the State of Mississippi and to sell such native spirit or craft spirit within or without this state. Native spirit or craft spirit shall be subject to the gallonage excise tax levied by Section 67-11-11.



76 The production of native spirit or craft spirit is hereby
77 declared, under the laws of this state, to be a privilege and, as
78 such, shall be subject to the privilege license tax levied by
79 Section 67-11-11.

80 **SECTION 4.** Section 67-11-7, Mississippi Code of 1972, is
81 amended as follows:

82 67-11-7. (1) Every native distillery or craft distillery in
83 the State of Mississippi shall apply for a permit as provided for
84 in Section 67-1-51 and shall be issued said initial and renewal
85 permit by the department upon meeting the qualifications and
86 requirements set forth by law or regulation for permits authorized
87 by Section 67-1-51.

88 (2) Every native distillery or craft distillery shall
89 register with the Secretary of State, shall show the location and
90 permit number of the distillery, shall show the name and address
91 of the producer owning, conducting or operating the distillery,
92 shall show the name and address of all local agents and such other
93 pertinent information which may be required by the Secretary of
94 State, and shall appoint an agent for service of process within
95 the State of Mississippi.

96 **SECTION 5.** Section 67-11-9, Mississippi Code of 1972, is
97 amended as follows:

98 67-11-9. (1) Within the State of Mississippi, every native
99 distillery or craft distillery is authorized to make sales to the
100 department, to licensed retail permittees or to consumers at the



location of the native distillery or craft distillery or * * * at
any tasting room location or locations within five (5) miles of
the native distillery or craft distillery. Further, every native
distillery or craft distillery is authorized to have one (1)
permanent satellite tasting room sales location in any other
location in the state that otherwise allows the sale of alcoholic
beverages. Every native distillery or craft distillery is
authorized to make sales to any producer, manufacturer,
wholesaler, retailer or consumer located outside of the State of
Mississippi who is authorized by law to purchase the same.

(2) With respect to native spirits or craft spirits sold by
the department to retailers under Section 67-1-41, the native
distillery or craft distillery may hold those spirits for onsite
pickup at the distillery or any of its sales tasting room
locations instead of shipping them to the department warehouse, at
the option of the retailer and pursuant to any rules promulgated
by the department. Further, the native or craft distillery may
directly ship those spirits to the licensed retail permittees,
pursuant to any rules promulgated by the department.

SECTION 6. Section 67-11-11, Mississippi Code of 1972, is
amended as follows:

67-11-11. (1) Upon every producer holding a permit for the
production of native spirits or craft spirits, there is levied and
imposed for each location for the privilege of engaging and
continuing in this state in the production of native spirits an



annual privilege license tax in an amount equal to Three Hundred Dollars (\$300.00) for each one thousand (1,000) gallons, or any part thereof, of native spirits produced by the distillery.

(2) There is levied and assessed an excise tax upon each case of native spirit or craft spirit sold by a producer to any source to be collected from the producer in the amount provided for in Section 27-71-7. However, native spirit or craft spirit produced in Mississippi for export and sale without this state and native spirit or craft spirit produced in Mississippi and sold to the department shall not be subject to the excise tax, nor shall the tax accrue or be collected on native spirits or craft spirits dispensed, as free samples in quantities of not more than two (2) ounces, in the tasting rooms of a native distillery or a craft distillery.

(3) The privilege tax imposed by subsection (1) of this section shall be collected in the same manner as presently provided by law for the collection of other alcoholic beverages. The excise tax imposed by subsection (2) of this section shall be reported monthly by the producer to the department on all sales made in Mississippi to consumers at the locations of the native distillery * * * or the craft distillery, along with a statement of gallonage produced during that month, and the producer shall remit the tax due and owing with each report. The producer shall also include in the report a statement of gallonage sold and exported for sale outside this state.



(4) All taxes levied by and collected under this section shall be deposited in the State General Fund.

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

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

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

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

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



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

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

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

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

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

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



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

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

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

(m) "Restaurant" means:

(i) A place which is regularly and in a bona fide manner used and kept open for the serving of meals to guests for compensation, which has suitable seating facilities for guests, and which has suitable kitchen facilities connected therewith for



225 cooking an assortment of foods and meals commonly ordered at
226 various hours of the day; the service of such food as sandwiches
227 and salads only shall not be deemed in compliance with this
228 requirement. Except as otherwise provided in this paragraph, no
229 place shall qualify as a restaurant under this article unless
230 twenty-five percent (25%) or more of the revenue derived from such
231 place shall be from the preparation, cooking and serving of meals
232 and not from the sale of beverages, or unless the value of food
233 given to and consumed by customers is equal to twenty-five percent
234 (25%) or more of total revenue; or

235 (ii) Any privately owned business located in a
236 building in a historic district where the district is listed in
237 the National Register of Historic Places, where the building has a
238 total occupancy rating of not less than one thousand (1,000) and
239 where the business regularly utilizes ten thousand (10,000) square
240 feet or more in the building for live entertainment, including not
241 only the stage, lobby or area where the audience sits and/or
242 stands, but also any other portion of the building necessary for
243 the operation of the business, including any kitchen area, bar
244 area, storage area and office space, but excluding any area for
245 parking. In addition to the other requirements of this
246 subparagraph, the business must also serve food to guests for
247 compensation within the building and derive the majority of its
248 revenue from event-related fees, including, but not limited to,
249 admission fees or ticket sales to live entertainment in the



building, and from the rental of all or part of the facilities of the business in the building to another party for a specific event or function.

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

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

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

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

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

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

(vi) No member, officer, agent or employee of which is paid, or directly or indirectly receives, in the form of a salary or other compensation any profit from the distribution or sale of alcoholic beverages to the club or to members or guests of the club beyond such salary or compensation as may be fixed and



voted at a proper meeting by the board of directors or other governing body out of the general revenues of the club.

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

(o) "Qualified resort area" means any area or locality outside of the limits of incorporated municipalities in this state commonly known and accepted as a place which regularly and customarily attracts tourists, vacationists and other transients because of its historical, scenic or recreational facilities or attractions, or because of other attributes which regularly and customarily appeal to and attract tourists, vacationists and other transients in substantial numbers; however, no area or locality shall so qualify as a resort area until it has been duly and properly approved as such by the department. The department may not approve an area as a qualified resort area after July 1, 2018, if any portion of such proposed area is located within two (2)



299 miles of a convent or monastery that is located in a county
300 traversed by Interstate 55 and U.S. Highway 98. A convent or
301 monastery may waive such distance restrictions in favor of
302 allowing approval by the department of an area as a qualified
303 resort area. Such waiver shall be in written form from the owner,
304 the governing body, or the appropriate officer of the convent or
305 monastery having the authority to execute such a waiver, and the
306 waiver shall be filed with and verified by the department before
307 becoming effective.

308 (i) The department may approve an area or locality
309 outside of the limits of an incorporated municipality that is in
310 the process of being developed as a qualified resort area if such
311 area or locality, when developed, can reasonably be expected to
312 meet the requisites of the definition of the term "qualified
313 resort area." In such a case, the status of qualified resort area
314 shall not take effect until completion of the development.

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

323 (iii) The term includes:



324 1. The clubhouses associated with the state
325 park golf courses at the Lefleur's Bluff State Park, the John Kyle
326 State Park, the Percy Quin State Park and the Hugh White State
327 Park;

328 2. The clubhouse and associated golf course,
329 tennis courts and related facilities and swimming pool and related
330 facilities where the golf course, tennis courts and related
331 facilities and swimming pool and related facilities are adjacent
332 to one or more planned residential developments and the golf
333 course and all such developments collectively include at least
334 seven hundred fifty (750) acres and at least four hundred (400)
335 residential units;

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

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

345 5. Any facility that is located in a
346 municipality that is bordered by the Pearl River, traversed by
347 Mississippi Highway 25, adjacent to the boundaries of the Jackson
348 International Airport and is located in a county which has voted



349 against coming out from under the dry law; however, any such
350 facility may only be located in areas designated by the governing
351 authorities of such municipality;

352 6. Any municipality with a population in
353 excess of ten thousand (10,000) according to the latest federal
354 decennial census that is located in a county that is bordered by
355 the Pearl River and is not traversed by Interstate Highway 20,
356 with a population in excess of forty-five thousand (45,000)
357 according to the latest federal decennial census;

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

360 8. a. Land that is located in any county in
361 which Mississippi Highway 43 and Mississippi Highway 25 intersect
362 and:

363 A. Owned by the Pearl River Valley
364 Water Supply District, and/or

365 B. Located within the Reservoir
366 Community District, zoned commercial, east of Old Fannin Road,
367 north of Regatta Drive, south of Spillway Road, west of Hugh Ward
368 Boulevard and accessible by Old Fannin Road, Spillway Road, Spann
369 Drive and/or Lake Vista Place, and/or

370 C. Located within the Reservoir
371 Community District, zoned commercial, west of Old Fannin Road,
372 south of Spillway Road and extending to the boundary of the
373 corporate limits of the City of Flowood, Mississippi;



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

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

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

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

9. Any facility located on property that is a game reserve with restricted access that consists of at least eight hundred (800) contiguous acres with no public roads, that offers as a service hunts for a fee to overnight guests of the facility, and has accommodations for at least fifty (50) overnight guests;

10. Any facility that:

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

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



399 c. Provides lodging accommodations
400 regardless of whether part of the facility and/or located adjacent
401 to or in close proximity to the facility, and
402 d. Is located on property that consists
403 of at least thirty (30) contiguous acres;
404 11. Any facility and related property:
405 a. Located on property that consists of
406 at least one hundred twenty-five (125) contiguous acres and
407 consisting of an eighteen-hole golf course, and/or located in a
408 facility that consists of at least eight thousand (8,000) square
409 feet being heated and cooled,
410 b. Used for the purpose of providing
411 meals and hosting events, and
412 c. Used for the purpose of teaching
413 culinary arts courses and/or turf management and grounds keeping
414 courses, and/or outdoor recreation and leadership courses;
415 12. Any facility and related property that:
416 a. Consist of at least eight thousand
417 (8,000) square feet being heated and cooled,
418 b. For a fee is used to host events,
419 c. Is used for the purpose of culinary
420 arts courses, and/or live entertainment courses and art
421 performances, and/or outdoor recreation and leadership courses;
422 13. The clubhouse and associated golf course
423 where the golf course is adjacent to one or more residential



developments and the golf course and all such developments collectively include at least two hundred (200) acres and at least one hundred fifty (150) residential units and are located a. in a county that has voted against coming out from under the dry law; and b. outside of but in close proximity to a municipality in such county which has voted under Section 67-1-14, after January 1, 2013, to come out from under the dry law;

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

15. a. Land that is planned for mixed-use development and consists of at least two hundred (200) contiguous acres with one or more planned residential developments collectively planned to include at least two hundred (200) residential units when completed, and also including a facility that consists of at least four thousand (4,000) square feet that is not part of such land but is located adjacent to or in close proximity thereto, and which land is located:

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

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



449 C. Within one (1) mile of a state
450 institution of higher learning;

451 b. The board of supervisors of such
452 county may by resolution or other order:

453 A. Specify the hours of operation
454 of facilities that offer alcoholic beverages for sale,

455 B. Specify the percentage of
456 revenue that facilities that offer alcoholic beverages for sale
457 must derive from the preparation, cooking and serving of meals and
458 not from the sale of beverages, and

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

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

467 17. One hundred five (105) contiguous acres,
468 more or less, located in Hinds County, Mississippi, and in the
469 City of Jackson, Mississippi, whereon are constructed a variety of
470 buildings, improvements, grounds or objects for the purpose of
471 holding events thereon to promote agricultural and industrial
472 development in Mississippi;



18. Land that is owned by a state institution of higher learning, land that is owned by an entity that is bound by an affiliation agreement with a state institution of higher learning, or land that is owned by one or more other entities so long as such other entities are solely owned, either directly or through additional entities, by an institution of higher learning and/or one or more entities bound by affiliation agreements with such institution, and:

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

b. A. Located adjacent to but outside the incorporated limits of a municipality that has elected by majority vote to permit the sale, receipt, storage and transportation of light wine and beer pursuant to Section 67-3-9; or

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



498 If any portion of the land described in this item 18 has been
499 declared a qualified resort area by the department before July 1,
500 2020, then that qualified resort area shall be incorporated into
501 the qualified resort area created by this item 18;

502 19. Any facility and related property:

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

508 b. Located in a county that has not
509 voted to come out from under the dry law and outside of but in
510 close proximity to a municipality located in such county and which
511 municipality has voted to come out from under the dry law;

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

516 a. A county traversed by Interstate 55
517 and Interstate 20, and

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

520 21. Any municipality with a population in
521 excess of two thousand (2,000) according to the latest federal
522 decennial census and in which is located a part of White's Creek



Lake and in which U.S. Highway 82 intersects with Mississippi Highway 9 and located in a county that is partially bordered on one (1) side by the Big Black River;

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

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

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

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

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

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

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



547 26. A municipality in which Mississippi
548 Highway 16 and Mississippi Highway 35 intersect;
549 27. A municipality in which U.S. Highway 82
550 and Old Highway 61 intersect;
551 28. A municipality in which Mississippi
552 Highway 8 meets Mississippi Highway 1;
553 29. A municipality in which U.S. Highway 82
554 and Mississippi Highway 1 intersect;
555 30. A municipality in which Mississippi
556 Highway 50 meets Mississippi Highway 9;
557 31. An area bounded on the north by Pearl
558 Street, on the east by West Street, on the south by Court Street
559 and on the west by Farish Street, within a municipality bordered
560 on the east by the Pearl River and through which run Interstate 20
561 and Interstate 55;
562 32. Any facility and related property that:
563 a. Is contracted for mixed-use
564 development improvements consisting of office and residential
565 space and a restaurant and lounge, partially occupying the
566 renovated space of a four-story commercial building which
567 previously served as a financial institution; and adjacent
568 property to the west consisting of a single-story office building
569 that was originally occupied by the Brotherhood of Carpenters and
570 Joiners of American Local Number 569; and



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

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

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

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

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



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

599 ALSO,

600 The Northeast 38 acres of the Southwest Quarter of Section
601 21, Township 7 South, Range 4 East, Union County, Mississippi.

602 ALSO,

603 The South 81 1/2 acres of the Southwest Quarter of Section
604 21, Township 7 South, Range 4 East, Union County, Mississippi;

605 34. A municipality in which U.S. Highway 51
606 and Mississippi Highway 16 intersect;

607 35. A municipality in which Interstate 20
608 passes over Mississippi Highway 15;

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

613 37. A municipality in which Mississippi
614 Highway 28 and Mississippi Highway 29 North intersect;

615 38. An area bounded as follows within a
616 municipality through which run Interstate 22 and Mississippi
617 Highway 15: Beginning at a point at the intersection of Bankhead
618 Street and Tallahatchie Trails; then running to a point at the
619 intersection of Tallahatchie Trails and Interstate 22; then



620 running to a point at the intersection of Interstate 22 and Carter
621 Avenue; then running to a point at the intersection of Carter
622 Avenue and Camp Avenue; then running to a point at the
623 intersection of Camp Avenue and King Street; then running to a
624 point at the intersection of King Street and E. Main Street; then
625 running to a point at the intersection of E. Main Street and Camp
626 Avenue; then running to a point at the intersection of Camp Avenue
627 and Highland Street; then running to a point at the intersection
628 of Highland Street and Adams Street; then running to a point at
629 the intersection of Adams Street and Cleveland Street; then
630 running to a point at the intersection of Cleveland Street and N.
631 Railroad Avenue; then running to a point at the intersection of N.
632 Railroad Avenue and McGill Street; then running to a point at the
633 intersection of McGill Street and Snyder Street; then running to a
634 point at the intersection of Snyder Street and Bankhead Street;
635 then running to a point at the intersection of Bankhead Street and
636 Tallahatchie Trails and the point of the beginning;

637 39. A municipality through which run
638 Mississippi Highway 43 and U.S. Highway 80;

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

641 41. A piece of property on the northeast
642 corner of the T-intersection where Builders Square Drive meets
643 Mississippi Highway 471;



644 42. The clubhouse and associated golf course,
645 tennis courts and related facilities and swimming pool and related
646 facilities located on Oaks Country Club Road less than one-half
647 (1/2) mile to the east of Mississippi Highway 15;

648 43. Any facility located on land more
649 particularly described as follows:

650 The East Half (E 1/2) of the Southwest Quarter (SW 1/4) of
651 Section 15, Township 3 North, Range 2 East; a 4 acre parcel in the
652 Southwest Corner of the Southwest Quarter (SW 1/4) of the
653 Southeast Quarter (SE 1/4), Section 15, Township 3 North, Range 2
654 East, running 210 feet east and west and 840 feet running north
655 and south; the Northeast Quarter (NE 1/4) of the Northwest Quarter
656 (NW 1/4) of Section 22, Township 3 North, Range 2 East, all in
657 Rankin County, Mississippi;

658 44. Any facility located on land more
659 particularly described as follows:

660 Beginning at a point 1915 feet west and 2171 feet north of
661 southeast corner, Section 11, Township 24 North, Range 2 West,
662 Second Judicial District, Tallahatchie County, Mississippi, which
663 point is the southwest corner of J.C. Section Lot mentioned in
664 deed recorded in Book 50, page 34, in the records of the Chancery
665 Clerk's Office at Sumner, in said District of said County; thence
666 South 80° West, 19 feet to the east boundary of United States
667 Highway 49-E, thence East along the east boundary of said Highway
668 270 feet to point of beginning of Lot to be conveyed; thence



669 southeast along the east boundary of said Highway 204 feet to a
670 concrete post at the intersection of the east boundary of said
671 Highway with the west boundary of gravel road from Sumner to Webb,
672 known as Oil Mill Road, thence Northwest along west boundary of
673 said Oil Mill Road 194 feet to center of driveway running
674 southwest from said Oil Mill Road to U.S. Highway 49-E; thence
675 South 66° West along center of said driveway 128 feet to point of
676 beginning, being situated in Northwest Quarter of Southeast
677 Quarter of Section 11, together with all improvements situated
678 thereon;

679 45. Any facility that:

680 a. Consists of at least five thousand
681 six hundred (5,600) square feet being heated and cooled along with
682 a lakeside patio that consists of at least two thousand two
683 hundred (2,200) square feet, regardless of whether such patio is
684 part of the facility and/or located adjacent to or in close
685 proximity to the facility;

686 b. Includes a caterer's kitchen and
687 green room for entertainment preparation;

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

689 d. Is located adjacent to or in close
690 proximity to an approximately nine * * *-acre lake on property
691 that consists of at least one hundred twenty (120) acres in a
692 county traversed by Mississippi Highway 15 and U.S. Highway 278;



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

698 47. The clubhouse and associated nine-hole
699 golf course, tennis courts and related facilities and swimming
700 pool and related facilities located on or near U.S. Highway 82
701 between Mississippi Highway 15 and Mississippi Highway 9;

702 48. The downtown square area bound by East
703 Service Drive, Commerce Street, Second Street and Court Street and
704 adjacent properties in a municipality through which run Interstate
705 55, U.S. Highway 51 and Mississippi Highway 306;

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

710 50. Any facility used by a soccer club and
711 located on Old Highway 11 between one-tenth (0.1) and two-tenths
712 (0.2) of a mile from its intersection with Oak Grove Road, in a
713 county in which U.S. Highway 98 and Mississippi Highway 589
714 intersect;

715 51. Any municipality in which U.S. Highway 49
716 and Mississippi Highway 469 intersect;

717 52. Any facility that is:



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

721 b. Used by such organization for its
722 headquarters and other organization related purposes; and

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

725 53. The following within a municipality in
726 which U.S. Highway 49 and U.S. 61 Highway intersect and through
727 which flows the Sunflower River:

728 a. An area bounded as follows: Starting
729 at the southern point of the intersection of Sunflower Avenue and
730 1st Street and going south along said avenue on its eastern side
731 to 8th Street, then going east along said street on its northern
732 side to West Tallahatchie Street, then going north along said
733 street on its western side to 4th Street/Martin Luther King
734 Boulevard, then going east along said street/boulevard on its
735 northern side to Desoto Avenue, then going north along said avenue
736 on its western side to 1st Street, then going west along said
737 street on its southern side to the point of beginning along the
738 southern side of Court Street;

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



742 c. Any facility located on the west side
743 of Sunflower Avenue to the Sunflower River between the southern
744 side of 6th Street and the northern side of 8th Street and which
745 is operated as and/or was operated as a hotel or lodging facility,
746 in consideration of payment, regardless of whether the facility
747 meets the criteria for the definition of the term "hotel" in
748 paragraph (1) of this section; and

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

754 54. Any municipality in which Mississippi
755 Highway 340 meets Mississippi Highway 15;

756 55. Any municipality in which Mississippi
757 Highway 540 and Mississippi Highway 149 intersect;

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

760 57. The property and structures thereon at
761 the following locations within a municipality through which run
762 U.S. Highway 45 and Mississippi Highway 145 and in which
763 Mississippi Highway 370 and Mississippi Highway 145 intersect:
764 104 West Main Street, 106 West Main Street, 108 West Main Street,
765 110 West Main Street and 112 West Main Street;



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

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

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

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

Commence at an existing 1/2" iron pin marking the Southwest corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13 seconds East along the East line of the Southeast 1/4 of the Northeast 1/4 for a distance of 33.18 feet to an existing 1/2" iron pin; leaving said East line of the Southeast 1/4 of the Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds East for a distance of 2.08 feet to an existing 1/2" iron pin; run thence North 00 degrees 22 minutes 19 seconds East for a distance of 561.90 feet to an existing 1/2" iron pin; run thence North 00 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to a set 1/2" iron pin marking the POINT OF BEGINNING of the parcel of land herein described; from said POINT OF BEGINNING, continue thence North 00 degrees 16 minutes 18 seconds East along an existing fence for a distance of 493.27 feet to an existing 1/2"



791 iron pin; run thence North 03 degrees 08 minutes 15 seconds East
792 for a distance of 170.22 feet to an existing 1/2" iron pin on the
793 North line of the aforesaid Southeast 1/4 of the Northeast 1/4 of
794 Section 9; run thence North 89 degrees 46 minutes 45 seconds East
795 along said North line of the Southeast 1/4 of the Northeast 1/4 of
796 Section 9 for a distance of 1,305.51 feet to an existing 1/2" iron
797 pin marking Northeast corner thereof; leaving said North line of
798 the Southeast 1/4 of the Northeast 1/4 of Section 9, run thence
799 South 00 degrees 08 minutes 35 seconds West along the East line of
800 said Southeast 1/4 of the Northeast 1/4 of Section 9 for a
801 distance of 663.19 feet to a set 1/2" iron pin; leaving said East
802 line of the Southeast 1/4 of the Northeast 1/4 of Section 9, run
803 thence South 89 degrees 46 minutes 45 seconds West for a distance
804 of 1,315.51 feet to the POINT OF BEGINNING, containing 20.00
805 acres, more or less.

806 And Also: An easement for the purpose of ingress and egress
807 being situated in the Southeast 1/4 of the Northeast 1/4 and in
808 the Northeast 1/4 of the Southeast 1/4 of Section 9, T3N-R3E,
809 Rankin County, Mississippi, and being more particularly described
810 as follows:

811 Begin at an existing 1/2" iron pin marking the Southwest
812 corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of
813 Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13
814 seconds East along the East line of the Southeast 1/4 of the
815 Northeast 1/4 for a distance of 33.18 feet to an existing 1/2"



816 iron pin; leaving said East line of the Southeast 1/4 of the
817 Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds
818 East for a distance of 2.08 feet to an existing 1/2" iron pin; run
819 thence North 00 degrees 22 minutes 19 seconds East for a distance
820 of 561.90 feet to an existing 1/2" iron pin; run thence North 00
821 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to
822 a set 1/2" iron pin; run thence North 89 degrees 46 minutes 45
823 seconds East for a distance of 25.00 feet to a set 1/2" iron pin;
824 run thence South 00 degrees 16 minutes 18 seconds West for a
825 distance of 76.66 feet to a set 1/2" iron pin; run thence South 00
826 degrees 22 minutes 19 seconds West for a distance of 619.81 feet
827 to a set 1/2" iron pin; run thence South 89 degrees 43 minutes 01
828 seconds West for a distance of 26.81 feet to a set 1/2" iron pin;
829 run thence North 00 degrees 06 minutes 13 seconds East along the
830 West line of the aforesaid Northeast 1/4 of the Southeast 1/4 of
831 Section 9 for a distance of 25.00 feet to the POINT OF BEGINNING,
832 containing 17,525.4 square feet, more or less.

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

835 62. The property and structures thereon
836 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201
837 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969
838 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original
839 town square in any municipality with a population in excess of one



840 thousand five hundred (1,500) according to the latest federal
841 decennial census and which is located in:

842 a. A county traversed by Interstate 55
843 and Interstate 20, and

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

846 63. Any municipality in which Mississippi
847 Highway 12 meets Mississippi Highway 17;

848 64. Any municipality in which U.S. Highway 49
849 and Mississippi Highway 469 intersect;

850 65. The clubhouse and associated nine-hole
851 golf course and related facilities located on or near the eastern
852 corner of the point at which Golf Course Road meets Athens Road,
853 in a county in which Mississippi Highway 13 and Mississippi
854 Highway 28 intersect, with GPS coordinates of approximately
855 31.900370078041004, -89.7928067652611;

856 66. Any facility located at the
857 south-to-southwest corner of the intersection of Madison Street
858 and Bolton Brownsville Road, in a municipality in which Bolton
859 Brownsville Road passes over Interstate 20, with GPS coordinates
860 of approximately 32.349067271758955, -90.4596221146197;

861 67. Any facility located at the northwest
862 corner of the intersection of Depot Street and Madison Street, in
863 a municipality in which Bolton Brownsville Road passes over



864 Interstate 20, with GPS coordinates of approximately
865 32.34903152971068, -90.46047660172901;

866 68. Any facility located on Hinds Boulevard
867 approximately three-tenths (0.3) of a mile south of the point at
868 which Hinds Boulevard diverges from Clinton Road, in a
869 municipality whose northern boundary partially consists of Snake
870 Creek Road, and whose southern boundary partially consists of
871 Mississippi Highway 18, with GPS coordinates of approximately
872 32.26384517526713, -90.41586570183475;

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

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

883 71. Any facility located on Raj Road
884 approximately three-tenths (0.3) of a mile south of Mississippi
885 Highway 57/63, with GPS coordinates of approximately
886 31.139553708288418, -88.53411203512971;

887 72. Any facility located on Raj Road
888 approximately one-tenth (0.1) of a mile south of Mississippi



889 Highway 57/63, with GPS coordinates of approximately
890 31.14184097577295, -88.53287700849411;

891 73. Any municipality through which run U.S.
892 Highway 45 and Mississippi Highway 145 and in which Mississippi
893 Highway 370 and Mississippi Highway 145 intersect; however, this
894 designation as a qualified resort area shall only apply to the
895 portion of such municipality which is located in a county that has
896 not voted to come out from under the dry law;

897 74. A municipality through which runs a
898 portion of the Tanglefoot Trail and in which Mississippi Highway
899 32 and East Front Street intersect;

900 75. Lot Three (3) in Block One Hundred
901 Seventy-eight (178) of the D.H. McInnis First Survey, sometimes
902 referred to as D.H. McInnis Railroad Addition, to the City of
903 Hattiesburg, the said lot having a frontage of thirty (30) feet on
904 the Eastern side of Front Street and extending back between
905 parallel lines ninety (90) feet to an alley, and being located in
906 the Northwest Quarter of Section 10, Township 4 North, Range 13
907 West, Forrest County, Mississippi;

908 76. An area of land in George County of
909 approximately eight and five hundredths (8.05) acres, bordered on
910 the east and northeast by Brushy Creek, on the northwest by Brushy
911 Creek Road, on the west by Beaver Creek Road, and on the south by
912 a property boundary running east and west;



913 77. A municipality in which Mississippi
914 Highway 15 intersects with Webster Street, and in which Webster
915 Street splits into Mill Street and Maben Starkville Road;

916 78. A municipality in which Mississippi
917 Highway 492 meets Mississippi Highway 35;

918 79. A facility operating as an event venue
919 and located on Mississippi Highway 589, with GPS coordinates of
920 approximately 31.36730, -89.50548;

921 80. An area situated in the SW 1/4 of Section
922 12, T7N-R2E, Madison County, Mississippi, and commencing at the
923 point on the Ross Barnett Reservoir directly east of the
924 intersection of North Natchez Street and Louisiana Street, then go
925 west on Louisiana Street to the intersection of Louisiana Street
926 and Andrew Jackson Street, then west on Andrew Jackson Street to
927 the intersection of Andrew Jackson Street and Choctaw Street, then
928 north on Choctaw Street to the intersection of Choctaw Street and
929 Republic Street, then west on Republic Street to the intersection
930 of Republic Street and Port Street, then north on Port Street to
931 the Natchez Trace right-of-way, then east on the Natchez Trace
932 right-of-way to the Ross Barnett Reservoir, then following the
933 Ross Barnett Reservoir south back to the point of beginning;

934 81. Any facility located on land more
935 particularly described as follows:
936 Commencing at a fence corner at the Northeast corner of Section
937 34, Township 6 South, Range 3 East, Union County, Mississippi, for



938 the point of beginning; thence run South 00 degrees 31 minutes 39
939 seconds East, along the Section line, a distance of 161.83 feet to
940 a one-half inch iron pin, thence North 88 degrees 20 minutes 48
941 seconds West, along a fence, a distance of 1221.09 feet to a
942 one-half iron pin, thence South 09 degrees 45 minutes 37 seconds
943 West, along a fence, a distance of 61.49 feet to a one-half inch
944 iron pin, thence North 84 degrees 18 minutes 01 seconds West,
945 along a fence, (passing through a one-half inch iron pin at 196.83
946 feet) a distance of 234.62 feet to a mag-nail on the centerline of
947 Union County Road No. 137, thence North 11 degrees 00 minutes 29
948 seconds East a distance of 187.87 feet to a one-half inch iron pin
949 on the West edge of said road, thence North 29 degrees 41 minutes
950 28 seconds East a distance of 59.28 feet to a point on the
951 centerline of said road, thence South 89 degrees 13 minutes 02
952 seconds East (passing through a one-half inch iron pin at 30.0
953 feet) along the South line of the Bernard Whiteside property as
954 recorded in Deed Book 117, Pages 517-518 and Deed Book 214, page
955 109, a distance of 646.07 feet to a concrete monument, thence
956 South 89 degrees 13 minutes 02 seconds East a distance of 751.31
957 feet to a one-half inch iron pin, thence South 00 degrees 31
958 minutes 39 seconds East, along the aforesaid Section line, a
959 distance of 52.93 feet to the point of beginning, said tract lying
960 in the Southeast Quarter of Section 27, and the Northeast Quarter
961 of Section 34, Township 6 South, Range 3 East and containing 6.99
962 acres.



963 Subject to a perpetual all purpose non-exclusive easement for
964 ingress, egress and public utilities together the right to enter
965 upon the above described property and do any and all work
966 necessary to build, repair and maintain a roadway or well or
967 install public utilities all over upon and across the following
968 described property:

969 A 25.0 foot easement for ingress and egress, being 12.5 feet to
970 the right and 12.5 feet to the left of the following described
971 centerline: Commencing at a fence corner at the Northeast corner
972 of Section 34, Township 6 South, Range 3 East, Union County,
973 Mississippi, thence run South 00 degrees 31 minutes 39 seconds
974 East, along the Section line, a distance of 149.33 feet to the
975 point of beginning; thence North 88 degrees 20 minutes 48 seconds
976 West a distance of 1231.46 feet to a point, thence South 09
977 degrees 45 minutes 37 seconds West a distance of 61.49 feet to a
978 point, thence North 84 degrees 18 minutes 01 seconds West a
979 distance of 221.82 feet to a point on the centerline of Union
980 County Road #137, said tract lying in the Northeast Quarter of
981 Section 34, Township 6 South, Range 3 East.

982 82. The clubhouse at a country club located:

983 a. In a county in which Mississippi
984 Highway 15 and Mississippi Highway 16 intersect and which county
985 has not voted to come out from under the dry law, and

986 b. Outside the corporate limits of any
987 municipality in such county and within one (1) mile of the



corporate limits of a municipality that is the county seat of such county;

83. Any facility located on North Jackson Street in a municipality through which run Mississippi Highway 8 and Mississippi Highway 15, with GPS coordinates of approximately 33.913692, -89.005219;

84. Any facility located on North Jackson Street in a municipality through which run Mississippi Highway 8 and Mississippi Highway 15, with GPS coordinates of approximately 33.905581, -89.00200;

85. Any facility located on land more particularly described as follows:

Commencing at the Southeast corner of Section 4, Township 6 South, Range 18 West, Pearl River County, Mississippi; thence West 1310.00 feet to a T-bar; thence North 745.84 feet; thence East 132.00 feet to a 1" iron pipe; thence North 83.61 feet for the Point of Beginning; thence South 79 degrees 02 minutes 61 seconds West 248.28 feet; thence West 76.35 feet; thence North 20 degrees 00 minutes 00 seconds West 185.54 feet; thence North 52 degrees 43 minutes 14 seconds East 365.98 feet to a 1" iron pipe on the West margin of Henry Smith Road, a gravel/paved, public road; thence along said margin South 17 degrees 59 minutes 13 seconds East 299.09 feet; thence South 64.39 feet to the Point of Beginning. This parcel containing 2.19 acres and being a part of the East 1/2 of Section 4,



1013 Township 6 South, Range 18 West, Pearl River County,
1014 Mississippi.

1015 INDEXING: BEING A PART OF THE EAST 1/2 OF SECTION 4,
1016 TOWNSHIP 6 SOUTH, RANGE 18 WEST, PEARL RIVER COUNTY,
1017 MISSISSIPPI;

1018 86. Any facility located on land in a county
1019 through which run Mississippi Highway 25 and U.S. Highway 82 and
1020 more particularly described as follows: Beginning at a point with
1021 GPS coordinates of approximately 33.331869, -88.715054; then
1022 running in a straight line to a point with GPS coordinates of
1023 approximately 33.336207, -88.713453; then running in a straight
1024 line to a point with GPS coordinates of approximately 33.335369,
1025 -88.709835; then running in a straight line to a point with GPS
1026 coordinates of approximately 33.330870, -88.711496; then running
1027 in a straight line to a point with GPS coordinates of
1028 approximately 33.331869, -88.715054 and the point of the
1029 beginning;

1030 87. Any facility located on land that is
1031 owned by a community college that is located in a county through
1032 which run U.S. Highway 51 and Mississippi Highway 4;

1033 88. Any facility located on Mississippi
1034 Highway 23/178 in a municipality in which Mississippi Highway
1035 23/178 and Stone Drive intersect, with GPS coordinates of
1036 approximately 34.235269, -88.262409;



1037 89. Any facility located on U.S. Highway 51
1038 in a municipality through which run Interstate 55, U.S. Highway 51
1039 and the Natchez Trace Parkway, with GPS coordinates of
1040 approximately 32.42042°N, 90.13473°W;

1041 90. Any facility located on Mullican Road in
1042 a county through which run U.S. Highway 84 and Interstate 59,
1043 with GPS coordinates of approximately 31.73395N, 89.18186W;

1044 91. Any facility located on land in a county
1045 through which run Mississippi Highway 25 and U.S. Highway 82 and
1046 more particularly described as follows: Beginning at a point with
1047 GPS coordinates of approximately 33.37391, -88.80645; then running
1048 in a straight line to a point with GPS coordinates of
1049 approximately 33.37391, -88.79972; then running in a straight line
1050 to a point with GPS coordinates of approximately 33.36672,
1051 -88.80644; then running in a straight line to a point with GPS
1052 coordinates of approximately 33.36674, -88.79971; then running in
1053 a straight line to a point with GPS coordinates of approximately
1054 33.37391, -88.80645 and the point of the beginning;

1055 92. Any facility located on land more
1056 particularly described as follows:
1057 All that part of the South half (S 1/2) of the SE 1/4 of NE 1/4 of
1058 Section 14, Township 4 North, Range 15 West, lying and being West
1059 of State Highway No. 589, containing one (1) acre, more or less.
1060 LESS AND EXCEPT:



1061 Begin at the point of intersection of the North line of the South
1062 1/2 of the Southeast 1/4 of the Northeast 1/4 of Section 14,
1063 Township 4 North, Range 15 West with the present Southwesterly
1064 right-of-way line of Mississippi Highway No. 589, said point is
1065 also the Northeast corner of grantor property; said point is 50.6
1066 feet West of Station 7 + 59.27 on the centerline of survey of
1067 Mississippi Highway No. 589 as shown on the plans for State
1068 Project No. SP-0014-2(10); from said POINT OF BEGINNING run thence
1069 South 08°57' East along said present Southwesterly right-of-way
1070 line, a distance of 37.1 feet to a point that is perpendicular to
1071 and 50 feet Southwesterly of Station 7 + 30 on the centerline of
1072 survey of Mississippi Highway 589 as shown on the plans for said
1073 project; run thence South 81°03' West, a distance of 35.7 feet to
1074 the West line of the South 1/2 of the Southeast 1/4 of the
1075 Northeast 1/4 of said Section 14 and the West line of grantors
1076 property; run thence North along said West property line, a
1077 distance of 42.2 feet to the Northwest corner of the South 1/2 of
1078 the Southeast 1/4 of the Northeast 1/4 of said Section 14 and the
1079 Northwest corner of grantors property; run thence East along
1080 grantors North property line, a distance of 29.5 feet to the POINT
1081 OF BEGINNING containing 0.03 acres, more or less, and all being
1082 situated in and a part of the South 1/2 of the Southeast 1/4 of
1083 the Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
1084 Lamar County, Mississippi.
1085 LESS AND EXCEPT:



1086 A part of the South one-half of the Southeast 1/4 of Northeast
1087 1/4, Northerly of a certain fence and West of Mississippi State
1088 Highway 589, in Section 14, Township 4 North, Range 15 West, Lamar
1089 County, Mississippi and more particularly described as commencing
1090 at a pine (lighter) stake being used as the Southwest corner of
1091 the Northeast 1/4 of Southeast 1/4 of the above said Section 14,
1092 thence North and along the West line of the East 1/4 of the above
1093 said Section 14 1638.8 feet to the POINT OF BEGINNING. Thence
1094 continue North and along the West line of the East 1/4 of the
1095 above said Section 14, 278.5 feet to the Southerly line of the
1096 property Bobby G. Aultman and Marilyn S. Aultman previously sold
1097 to the Mississippi State Highway Department; thence North 81°03'
1098 East and along the above said Southerly property line for 35.7
1099 feet more or less to the Westerly right-of-way line of Mississippi
1100 State Highway 589; thence Southeasterly and along the above said
1101 Westerly right-of-way line 232.7 feet to a concrete right-of-way
1102 marker; thence South 51°39' West and along the Northerly line of a
1103 wooden fence 88 feet to the POINT OF BEGINNING.

1104 AND ALSO:

1105 A parcel of land in a part of the Southeast 1/4 of Northwest 1/4
1106 and a part of the Southwest 1/4, Section 14, Township 4 North,
1107 Range 15 West, Lamar County, Mississippi, and more particularly
1108 described as beginning at a point where the Southerly right-of-way
1109 line of U.S. Highway 98 intersects the West line of the above said
1110 Southeast 1/4 of Northwest 1/4; thence North 67°34' East and along



1111 the Southerly right-of-way line of said highway 208.75 feet;
1112 thence South 208.75 feet; thence South 67°34' West 208.75 feet;
1113 thence South 141.3 feet; thence North 89°07'30" West 388.9 feet to
1114 the centerline of Parkers Creek; thence Northerly and along the
1115 centerline of said creek for the next three (3) calls: North
1116 35°53' East 115.6 feet; North 25°05' East 68.5 feet; North
1117 09°51'30" West 64.3 feet to the Southerly right-of-way line of
1118 U.S. Highway 98; thence North 67°34' East and along the Southerly
1119 right-of-way line of said highway 327.85 feet to the POINT OF
1120 BEGINNING. The above described area contains 3.02 acres.

1121 AND ALSO:

1122 Commencing at the Southwest corner of the Southwest 1/4 of the
1123 Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
1124 Lamar County, Mississippi, run South 88°05'27" East 310.00 feet,
1125 thence South 0°53'16" West 60.50 feet to a point on a fence line,
1126 thence run along fence line South 88°05'27" East 718.93 feet to
1127 the POINT OF BEGINNING, thence North 08°48'10" West 714.67 feet to
1128 a point on the South right-of-way line of Highway No. 98, thence
1129 along said right-of-way along a curve to the right with a delta
1130 angle of 02°04'26" having a radius of 5603.58 feet and an arc
1131 length of 202.84 feet, with a chord bearing a distance of North
1132 71°53'47" East 202.83 feet to a Concrete Highway right-of-way
1133 marker, thence South 20°09'13" East 328.13 feet, thence South
1134 69°00'47" East 117.68 feet, thence South 0°58'19" West 429.12 feet
1135 to a Point on Possession Line fence, thence along said fence North



1136 88°05'27" West 299.23 feet back to the POINT OF BEGINNING,
1137 containing 5.0885 acres, more or less and being situated in the SW
1138 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of said Section 14,
1139 together with all improvements and appurtenances thereunto
1140 belonging.

1141 AND ALSO:

1142 PARCEL NUMBER ONE: That part of the Northwest Quarter of the
1143 Southwest Quarter (Northwest 1/4 of the Southwest 1/4) of Section
1144 14, Township 4 North, Range 15 West, of Lamar County, Mississippi,
1145 being located and situated East of the center thread of Mill Creek
1146 as the same presently runs through and bisects said 40-acre tract,
1147 and comprising 10.9 acres, more or less, and all being part of the
1148 Northwest Quarter of the Southwest Quarter (Northwest 1/4 of the
1149 Southwest 1/4) of said Section, Township and Range, Lamar County,
1150 Mississippi.

1151 AND ALSO:

1152 PARCEL NUMBER TWO: A part of the Southeast Quarter of the
1153 Northwest Quarter (Southeast 1/4 of the Northwest 1/4) and part of
1154 the Northeast Quarter of the Southwest (Northeast 1/4 of the
1155 Southwest 1/4) all in Section 14, Township 4 North, Range 15 West,
1156 Lamar County, Mississippi, being more particularly described as
1157 follows, to wit:

1158 Beginning at a point where the South margin of State Highway 98
1159 intersects the West margin of the Southeast 1/4 of the Northwest
1160 1/4 of Section 14, Township 4 North, Range 15 West, and run



1161 Easterly along the South margin of said highway right-of-way
1162 208.75 feet; thence South 208.75 feet; thence Westerly parallel
1163 with the South margin of said highway right-of-way 208.75 feet to
1164 the West forty line; thence North 208.75 feet to the POINT OF
1165 BEGINNING, containing 1 acre, more or less.

1166 LESS AND EXCEPT:

1167 Begin at the point of intersection of an Easterly line of grantors
1168 property with the present Southerly right-of-way line of U.S.
1169 Highway 98 as shown on the plans for State Project No.
1170 97-0014-02-044-10; from said POINT OF BEGINNING run thence South
1171 02°56' West along said Easterly property line, a distance of 127.6
1172 feet; thence run South 69°11' West, a distance of 52.9 feet;
1173 thence run South 67°13' West, a distance of 492.7 feet to the
1174 Westerly line of grantors property and the center of a creek;
1175 thence run Northerly along said Westerly property line and said
1176 center of creek, a distance of 122.8 feet to said present
1177 Southerly right-of-way line; thence run North 67°13' East along
1178 said present Southerly right-of-way line, a distance of 553.4 feet
1179 to the POINT OF BEGINNING, containing 1.43 acres, more or less,
1180 and being situated in and a part of the North 1/2 of the Southwest
1181 1/4 of Section 14, Township 4 North, Range 15 West, Lamar County,
1182 Mississippi.

1183 LESS AND EXCEPT:

1184 COMMENCING AT THE SOUTHWEST CORNER OF SECTION 14, TOWNSHIP 4
1185 NORTH, RANGE 15 WEST, LAMAR COUNTY, MISSISSIPPI, PROCEED EAST



1186 2136.60 FEET; THENCE NORTH 2508.67 FEET TO AN IRON PIN AND THE
1187 POINT OF BEGINNING OF THE PARCEL HEREIN DESCRIBED.
1188 FROM THE DESCRIBED POINT OF BEGINNING, PROCEED NORTH 11°19'49"
1189 EAST 217.55 FEET TO AN IRON PIN; THENCE NORTH 40°11'01" EAST
1190 118.28 FEET TO AN IRON PIN; THENCE NORTH 22°24'39" WEST 179.15
1191 FEET TO AN IRON PIN ON THE SOUTHERN BOUNDARY OF U.S. HIGHWAY 98;
1192 THENCE ALONG THE SOUTHERN RIGHT-OF-WAY BOUNDARY OF SAID HIGHWAY AS
1193 FOLLOWS: SOUTH 67°35'21" WEST 699.55 FEET TO AN IRON PIN; THENCE
1194 SOUTH 69°16'57" WEST 67.67 FEET TO A CONCRETE RIGHT-OF-WAY MARKER;
1195 THENCE SOUTH 67°35'21" WEST 310.34 FEET TO AN IRON PIN; THENCE
1196 LEAVING SAID RIGHT-OF-WAY SOUTH 01°25'53" WEST 667.21 FEET TO AN
1197 IRON PIN; THENCE NORTH 67°35'21" EAST 491.91 FEET TO AN IRON PIN;
1198 THENCE NORTH 22°24'39" WEST 193.77 FEET TO AN IRON PIN; THENCE
1199 NORTH 67°35'21" EAST 629.48 FEET BACK TO THE POINT OF BEGINNING.
1200 SAID PARCEL CONTAINS 12.39 ACRES AND IS LOCATED PART IN THE SE 1/4
1201 OF THE NW 1/4, PART IN THE NE 1/4 OF THE SW 1/4, AND PART IN THE
1202 NW 1/4 OF THE SW 1/4, ALL IN SECTION 14, TOWNSHIP 4 NORTH, RANGE
1203 15 WEST, LAMAR COUNTY, MISSISSIPPI.

1204 The status of these municipalities, districts, clubhouses,
1205 facilities, golf courses and areas described in this paragraph
1206 (o)(iii) as qualified resort areas does not require any
1207 declaration of same by the department.

1208 The governing authorities of a municipality described, in
1209 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,
1210 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61,



1211 63, 64, 66, 67, 68, 73, 74, 83 or 84 of this paragraph (o)(iii)
1212 may by ordinance, with respect to the qualified resort area
1213 described in the same item: specify the hours of operation of
1214 facilities offering alcoholic beverages for sale; specify the
1215 percentage of revenue that facilities offering alcoholic beverages
1216 for sale must derive from the preparation, cooking and serving of
1217 meals and not from the sale of beverages; and designate the areas
1218 in which facilities offering alcoholic beverages for sale may be
1219 located.

1220 (p) "Native wine" means any product, produced in
1221 Mississippi for sale, having an alcohol content not to exceed
1222 twenty-one percent (21%) by weight and made in accordance with
1223 revenue laws of the United States, which shall be obtained
1224 primarily from the alcoholic fermentation of the juice of ripe
1225 grapes, fruits, berries, honey or vegetables grown and produced in
1226 Mississippi; provided that bulk, concentrated or fortified wines
1227 used for blending may be produced without this state and used in
1228 producing native wines. The department shall adopt and promulgate
1229 rules and regulations to permit a producer to import such bulk
1230 and/or fortified wines into this state for use in blending with
1231 native wines without payment of any excise tax that would
1232 otherwise accrue thereon.

1233 (q) "Native winery" means any place or establishment
1234 within the State of Mississippi where native wine is produced, in
1235 whole or in part, for sale.



1236 (r) "Bed and breakfast inn" means an establishment
1237 within a municipality where in consideration of payment, breakfast
1238 and lodging are habitually furnished to travelers and wherein are
1239 located not less than eight (8) and not more than nineteen (19)
1240 adequately furnished and completely separate sleeping rooms with
1241 adequate facilities, that persons usually apply for and receive as
1242 overnight accommodations; however, such restriction on the minimum
1243 number of sleeping rooms shall not apply to establishments on the
1244 National Register of Historic Places. No place shall qualify as a
1245 bed and breakfast inn under this article unless on the date of the
1246 initial application for a license under this article more than
1247 fifty percent (50%) of the sleeping rooms are located in a
1248 structure formerly used as a residence.

1249 (s) "Board" shall refer to the Board of Tax Appeals of
1250 the State of Mississippi.

1251 (t) "Spa facility" means an establishment within a
1252 municipality or qualified resort area and owned by a hotel where,
1253 in consideration of payment, patrons receive from licensed
1254 professionals a variety of private personal care treatments such
1255 as massages, facials, waxes, exfoliation and hairstyling.

1256 (u) "Art studio or gallery" means an establishment
1257 within a municipality or qualified resort area that is in the sole
1258 business of allowing patrons to view and/or purchase paintings and
1259 other creative artwork.



1260 (v) "Cooking school" means an establishment within a
1261 municipality or qualified resort area and owned by a nationally
1262 recognized company that offers an established culinary education
1263 curriculum and program where, in consideration of payment, patrons
1264 are given scheduled professional group instruction on culinary
1265 techniques. For purposes of this paragraph, the definition of
1266 cooking school shall not include schools or classes offered by
1267 grocery stores, convenience stores or drugstores.

1268 (w) "Campus" means property owned by a public school
1269 district, community or junior college, college or university in
1270 this state where educational courses are taught, school functions
1271 are held, tests and examinations are administered or academic
1272 course credits are awarded; however, the term shall not include
1273 any "restaurant" or "hotel" that is located on property owned by a
1274 community or junior college, college or university in this state,
1275 and is operated by a third party who receives all revenue
1276 generated from food and alcoholic beverage sales.

1277 (x) "Native spirit" shall mean any beverage, produced
1278 in Mississippi for sale, manufactured primarily by the
1279 distillation of fermented grain, starch, molasses or sugar
1280 produced in Mississippi, including dilutions and mixtures of these
1281 beverages. In order to be classified as "native spirit" under the
1282 provisions of this article, at least fifty-one percent (51%) of
1283 the finished product by volume shall have been obtained from



1284 distillation of fermented grain, starch, molasses or sugar grown
1285 and produced in Mississippi.

1286 (y) "Native distillery" shall mean any place or
1287 establishment within this state where native spirit is produced in
1288 whole or in part for sale.

1289 (z) "Warehouse operator" shall have the meaning
1290 ascribed in Section 67-1-201.

1291 (aa) "Craft spirit" shall mean any alcoholic beverage
1292 produced in whole or in part in Mississippi by a distillery
1293 created under the laws of Mississippi at a location within
1294 Mississippi.

1295 (bb) "Craft distillery" shall mean any place or
1296 establishment within this state where craft spirit is produced in
1297 whole or in part.

1298 **SECTION 8.** Section 67-1-7, Mississippi Code of 1972, is
1299 amended as follows:

1300 67-1-7. (1) Except as otherwise provided in Section 67-9-1
1301 for the transportation and possession of limited amounts of
1302 alcoholic beverages for the use of an alcohol processing
1303 permittee, and subject to all of the provisions and restrictions
1304 contained in this article, the manufacture, sale, distribution,
1305 and transportation of alcoholic beverages shall be lawful, subject
1306 to the restrictions hereinafter imposed, in those counties and
1307 municipalities of this state in which, at a local option election
1308 called and held for that purpose under the provisions of this



1309 article, a majority of the qualified electors voting in such
1310 election shall vote in favor thereof.

1311 Beginning on April 16, 2021, except as otherwise provided in
1312 Section 67-1-51 for holders of a caterer's permit, the
1313 manufacture, sale and distribution of alcoholic beverages shall
1314 not be permissible or lawful in counties except in (a)
1315 incorporated municipalities located within such counties, (b)
1316 qualified resort areas within such counties approved as such by
1317 the department, or (c) clubs within such counties, whether within
1318 a municipality or not. However, any permits issued by the
1319 department between July 1, 2020, and April 15, 2021, for the
1320 manufacture, sale and distribution of alcoholic beverages, whether
1321 or not issued to permittees in such municipalities, qualified
1322 resort areas or clubs, shall be eligible for renewal on or after
1323 April 16, 2021.

1324 The manufacture, sale, distribution and possession of native
1325 wines * * *, native spirits or craft spirits shall be lawful in
1326 any location within any such county except those locations where
1327 the manufacture, sale or distribution is prohibited by law other
1328 than this section or by regulations of the department. However,
1329 notwithstanding this provision, municipalities that have voted in
1330 favor of coming out from under the dry law may enforce such proper
1331 rules and regulations for fixing zones and territories to promote
1332 public health, morals, and safety, as they may by ordinance
1333 provide. The board of supervisors of any county that has voted in



1334 favor of coming out from under the dry law may make such rules and
1335 regulations as to territory outside of municipalities as are
1336 herein provided for municipalities.

1337 Notwithstanding the provisions of any other law,
1338 municipalities may enforce such proper location of package
1339 retailer stores within the municipality by application of a
1340 properly adopted zoning ordinance.

1341 (2) Notwithstanding the foregoing, within any state park or
1342 any state park facility that has been declared a qualified resort
1343 area by the department, and within any qualified resort area as
1344 defined under Section 67-1-5(o)(iii), an on-premises retailer's
1345 permit may be issued for the qualified resort area, and the
1346 permittee may lawfully sell alcoholic beverages for consumption on
1347 his licensed premises regardless of whether or not the county or
1348 municipality in which the qualified resort area is located has
1349 voted in favor of coming out from under the dry law, and it shall
1350 be lawful to receive, store, sell, possess and consume alcoholic
1351 beverages on the licensed premises, and to sell, distribute and
1352 transport alcoholic beverages to the licensed premises. Moreover,
1353 the governing authorities of a municipality in which a qualified
1354 resort area defined under Section 67-1-5(o)(iii)5, 7, 21, 39 or 46
1355 is located, the Pearl River Valley Water Supply District Board
1356 which governs the qualified resort area defined under Section
1357 67-1-5(o)(iii)8.a.A, the board of supervisors of the county in
1358 which qualified resort area defined under Section



67-1-5(o)(iii)8.a.B and C is located, and the board of supervisors of a county in which a qualified resort area defined under Section 67-1-5(o)(iii)44 or 80 is located, may, by ordinance or resolution, provide that package retailer's permits may be issued in the applicable qualified resort area, and that it shall be lawful to receive, store, sell, possess and distribute alcoholic beverages in accordance with such package retailer's permits.

SECTION 9. Section 67-1-13, Mississippi Code of 1972, is amended as follows:

67-1-13. (1) When this article has been made effective and operative in any county as a result of an election called and held as provided in Section 67-1-11, the same may be made ineffective and inapplicable therein by an election called and held upon a petition filed with the board of supervisors requesting same signed by at least twenty percent (20%) or fifteen hundred (1500), whichever number is the lesser, of the qualified electors of the county as is otherwise provided in Section 67-1-11, all of the provisions of which shall be fully applicable thereto. However, nothing herein shall authorize or permit the calling and holding of any election under this chapter in any county more often than once every two (2) years. If in such election, a majority of the qualified electors participating therein shall vote against the legalized sale of intoxicating liquor, then the prohibition laws of the State of Mississippi, except as otherwise provided under



1383 Sections 67-9-1 and 67-1-7(2), shall become applicable in said
1384 county.

1385 (2) Notwithstanding an election reinstating the prohibition
1386 laws in a political subdivision, the holder of a native
1387 wine * * *, native spirit, or craft spirit producer's permit or a
1388 native wine * * *, native spirit, or craft spirit retailer's
1389 permit is allowed to continue to operate under such permits and to
1390 renew such permits. Possession of native wines * * *, native
1391 spirits, or craft spirits and personal property related to the
1392 activities of the native wine permit * * *, native spirit permit,
1393 or craft spirit permit holder which would otherwise be unlawful
1394 under prohibition shall be allowed subject to regulations of the
1395 Alcoholic Beverage Control Division.

1396 **SECTION 10.** Section 67-1-37, Mississippi Code of 1972, is
1397 amended as follows:

1398 67-1-37. The Department of Revenue, under its duties and
1399 powers with respect to the Alcoholic Beverage Control Division
1400 therein, shall have the following powers, functions and duties:

1401 (a) To issue or refuse to issue any permit provided for
1402 by this article, or to extend the permit or remit in whole or any
1403 part of the permit monies when the permit cannot be used due to a
1404 natural disaster or act of God.

1405 (b) To revoke, suspend or cancel, for violation of or
1406 noncompliance with the provisions of this article, or the law
1407 governing the production and sale of native wines * * *, native



1408 spirits, or craft spirits, or any lawful rules and regulations of
1409 the department issued hereunder, or for other sufficient cause,
1410 any permit issued by it under the provisions of this article. The
1411 department shall also be authorized to suspend the permit of any
1412 permit holder for being out of compliance with an order for
1413 support, as defined in Section 93-11-153. The procedure for
1414 suspension of a permit for being out of compliance with an order
1415 for support, and the procedure for the reissuance or reinstatement
1416 of a permit suspended for that purpose, and the payment of any
1417 fees for the reissuance or reinstatement of a permit suspended for
1418 that purpose, shall be governed by Section 93-11-157 or Section
1419 93-11-163, as the case may be. If there is any conflict between
1420 any provision of Section 93-11-157 or Section 93-11-163 and any
1421 provision of this article, the provisions of Section 93-11-157 or
1422 Section 93-11-163, as the case may be, shall control.

1423 (c) To prescribe forms of permits and applications for
1424 permits and of all reports which it deems necessary in
1425 administering this article.

1426 (d) To fix standards, not in conflict with those
1427 prescribed by any law of this state or of the United States, to
1428 secure the use of proper ingredients and methods of manufacture of
1429 alcoholic beverages.

1430 (e) To issue rules regulating the advertising of
1431 alcoholic beverages in the state in any class of media and
1432 permitting advertising of the retail price of alcoholic beverages.



1433 (f) To issue reasonable rules and regulations, not
1434 inconsistent with the federal laws or regulations, requiring
1435 informative labeling of all alcoholic beverages offered for sale
1436 within this state and providing for the standards of fill and
1437 shapes of retail containers of alcoholic beverages; however, such
1438 containers shall not contain less than fifty (50) milliliters by
1439 liquid measure.

1440 (g) Subject to the provisions of subsection (3) of
1441 Section 67-1-51, to issue rules and regulations governing the
1442 issuance of retail permits for premises located near or around
1443 schools, colleges, universities, churches and other public
1444 institutions, and specifying the distances therefrom within which
1445 no such permit shall be issued. The Alcoholic Beverage Control
1446 Division shall not issue a package retailer's or on-premises
1447 retailer's permit for the sale or consumption of alcoholic
1448 beverages in or on the campus of any public school. The Alcoholic
1449 Beverage Control Division shall not issue a package retailer's
1450 permit for the sale of alcoholic beverages in or on the campus of
1451 any community or junior college, college or university.

1452 (h) To adopt and promulgate, repeal and amend, such
1453 rules, regulations, standards, requirements and orders, not
1454 inconsistent with this article or any law of this state or of the
1455 United States, as it deems necessary to control the manufacture,
1456 importation, transportation, distribution, delivery and sale of
1457 alcoholic liquor, whether intended for beverage or nonbeverage use



1458 in a manner not inconsistent with the provisions of this article
1459 or any other statute, including the native wine * * *, native
1460 spirit, and craft spirit laws.

1461 (i) To call upon other administrative departments of
1462 the state, county and municipal governments, county and city
1463 police departments and upon prosecuting officers for such
1464 information and assistance as it may deem necessary in the
1465 performance of its duties.

1466 (j) To prepare and submit to the Governor during the
1467 month of January of each year a detailed report of its official
1468 acts during the preceding fiscal year ending June 30, including
1469 such recommendations as it may see fit to make, and to transmit a
1470 like report to each member of the Legislature of this state upon
1471 the convening thereof at its next regular session.

1472 (k) To inspect, or cause to be inspected, any premises
1473 where alcoholic liquors intended for sale are manufactured,
1474 stored, distributed or sold, and to examine or cause to be
1475 examined all books and records pertaining to the business
1476 conducted therein.

1477 (l) To investigate the administration of laws in
1478 relation to alcoholic liquors in this and other states and any
1479 foreign countries, and to recommend from time to time to the
1480 Governor and through him to the Legislature of this state such
1481 amendments to this article, if any, as it may think desirable.



1482 (m) To designate hours and days when alcoholic
1483 beverages may be sold in different localities in the state which
1484 permit such sale.

1485 (n) To assign employees to posts of duty at locations
1486 where they will be most beneficial for the control of alcoholic
1487 beverages and to take any other action concerning persons employed
1488 under this article as authorized by law and taken in accordance
1489 with the rules, regulations and procedures of the State Personnel
1490 Board.

1491 (o) To enforce the provisions made unlawful by Chapter
1492 3, Title 67 and Section 97-5-49.

1493 (p) To delegate its authority under this article to the
1494 Alcoholic Beverage Control Division, its director or any other
1495 officer or employee of the department that it deems appropriate.

1496 (q) To prescribe and charge a fee to defray the costs
1497 of shipping alcoholic beverages, provided that such fee is
1498 determined in a manner provided by the department by rules and/or
1499 regulations adopted in accordance with the Mississippi
1500 Administrative Procedures Law.

1501 The Alcoholic Beverage Control Division shall not issue any
1502 permit which would conflict with any zoning ordinance legally
1503 adopted by the governing authorities of any municipality or rule
1504 or regulation of any board of supervisors of any county as set
1505 forth in Section 67-1-7(1).



1506 **SECTION 11.** Section 67-1-41, Mississippi Code of 1972, is
1507 amended as follows:

1508 67-1-41. (1) The department is hereby created a wholesale
1509 distributor and seller of alcoholic beverages, not including malt
1510 liquors, within the State of Mississippi. It is granted the right
1511 to import and sell alcoholic beverages at wholesale within the
1512 state, and no person who is granted the right to sell, distribute
1513 or receive alcoholic beverages at retail shall purchase any
1514 alcoholic beverages from any source other than the department,
1515 except as authorized in subsections (4), (9) and (12) of this
1516 section. The department may establish warehouses, and the
1517 department may purchase alcoholic beverages in such quantities and
1518 from such sources as it may deem desirable and sell the alcoholic
1519 beverages to authorized permittees within the state including, at
1520 the discretion of the department, any retail distributors
1521 operating within any military post or qualified resort areas
1522 within the boundaries of the state, keeping a correct and accurate
1523 record of all such transactions and exercising such control over
1524 the distribution of alcoholic beverages as seem right and proper
1525 in keeping with the provisions or purposes of this article.

1526 (2) No person for the purpose of sale shall manufacture,
1527 distill, brew, sell, possess, export, transport, distribute,
1528 warehouse, store, solicit, take orders for, bottle, rectify,
1529 blend, treat, mix or process any alcoholic beverage except in
1530 accordance with authority granted under this article, or as



1531 otherwise provided by law for native wines * * *, native spirits,
1532 or craft spirits.

1533 (3) No alcoholic beverage intended for sale or resale shall
1534 be imported, shipped or brought into this state for delivery to
1535 any person other than as provided in this article, or as otherwise
1536 provided by law for native wines * * *, native spirits, or craft
1537 spirits.

1538 (4) The department may promulgate rules and regulations
1539 which authorize on-premises retailers to purchase limited amounts
1540 of alcoholic beverages from package retailers and for package
1541 retailers to purchase limited amounts of alcoholic beverages from
1542 other package retailers. The department shall develop and provide
1543 forms to be completed by the on-premises retailers and the package
1544 retailers verifying the transaction. The completed forms shall be
1545 forwarded to the department within a period of time prescribed by
1546 the department.

1547 (5) The department may promulgate rules which authorize the
1548 holder of a package retailer's permit to permit individual retail
1549 purchasers of packages of alcoholic beverages to return, for
1550 exchange, credit or refund, limited amounts of original sealed and
1551 unopened packages of alcoholic beverages purchased by the
1552 individual from the package retailer.

1553 (6) The department shall maintain all forms to be completed
1554 by applicants necessary for licensure by the department at all
1555 district offices of the department.



1556 (7) The department may promulgate rules which authorize the
1557 manufacturer of an alcoholic beverage or wine to import, transport
1558 and furnish or give a sample of alcoholic beverages or wines to
1559 the holders of package retailer's permits, on-premises retailer's
1560 permits, native wine * * *, native spirit, or craft spirits
1561 retailer's permits and temporary retailer's permits who have not
1562 previously purchased the brand of that manufacturer from the
1563 department. For each holder of the designated permits, the
1564 manufacturer may furnish not more than five hundred (500)
1565 milliliters of any brand of alcoholic beverage and not more than
1566 three (3) liters of any brand of wine.

1567 (8) The department may promulgate rules disallowing open
1568 product sampling of alcoholic beverages or wines by the holders of
1569 package retailer's permits and permitting open product sampling of
1570 alcoholic beverages by the holders of on-premises retailer's
1571 permits. Permitted sample products shall be plainly identified
1572 "sample" and the actual sampling must occur in the presence of the
1573 manufacturer's representatives during the legal operating hours of
1574 on-premises retailers.

1575 (9) The department may promulgate rules and regulations that
1576 authorize the holder of a research permit to import and purchase
1577 limited amounts of alcoholic beverages from importers, wineries
1578 and distillers of alcoholic beverages or from the department. The
1579 department shall develop and provide forms to be completed by the
1580 research permittee verifying each transaction. The completed



forms shall be forwarded to the department within a period of time prescribed by the department. The records and inventory of alcoholic beverages shall be open to inspection at any time by the Director of the Alcoholic Beverage Control Division or any duly authorized agent.

(10) The department may promulgate rules facilitating a retailer's on-site pickup of alcoholic beverages sold by the department or as authorized by the department, including, but not limited to, native wines * * *, native spirits, or craft spirits, so that those alcoholic beverages may be delivered to the retailer at the manufacturer's location instead of via shipment from the department's warehouse. Further, the department may promulgate rules facilitating direct shipment by a native winery, native distillery, or craft distillery, or their sales tasting rooms, directly to licensed retailers.

(11) **[Through June 30, 2026]** This section shall not apply to alcoholic beverages authorized to be sold by the holder of a distillery retailer's permit or a festival wine permit.

(11) **[From and after July 1, 2026]** This section shall not apply to alcoholic beverages authorized to be sold by the holder of a distillery retailer's permit.

(12) (a) An individual resident of this state who is at least twenty-one (21) years of age may purchase wine from a winery and have the purchase shipped into this state so long as it is shipped to a package retailer permittee in Mississippi; however,



1606 the permittee shall pay to the department all taxes, fees and
1607 surcharges on the wine that are imposed upon the sale of wine
1608 shipped by the department or its warehouse operator. No credit
1609 shall be provided to the permittee for any taxes paid to another
1610 state as a result of the transaction. Package retailers may
1611 charge a service fee for receiving and handling shipments from
1612 wineries on behalf of the purchasers. The department shall
1613 develop and provide forms to be completed by the package retailer
1614 permittees verifying the transaction. The completed forms shall
1615 be forwarded to the department within a period of time prescribed
1616 by the department.

1617 (b) The purchaser of wine that is to be shipped to a
1618 package retailer's store shall be required to get the prior
1619 approval of the package retailer before any wine is shipped to the
1620 package retailer. A purchaser is limited to no more than ten (10)
1621 cases of wine per year to be shipped to a package retailer. A
1622 package retailer shall notify a purchaser of wine within two (2)
1623 days after receiving the shipment of wine. If the purchaser of
1624 the wine does not pick up or take the wine from the package
1625 retailer within thirty (30) days after being notified by the
1626 package retailer, the package retailer may sell the wine as part
1627 of his inventory.

1628 (c) Shipments of wine into this state under this
1629 section shall be made by a duly licensed carrier. It shall be the
1630 duty of every common or contract carrier, and of every firm or



1631 corporation that shall bring, carry or transport wine from outside
1632 the state for delivery inside the state to package retailer
1633 permittees on behalf of consumers, to prepare and file with the
1634 department, on a schedule as determined by the department, of
1635 known wine shipments containing the name of the common or contract
1636 carrier, firm or corporation making the report, the period of time
1637 covered by said report, the name and permit number of the winery,
1638 the name and permit number of the package retailer permittee
1639 receiving such wine, the weight of the package delivered to each
1640 package retailer permittee, a unique tracking number, and the date
1641 of delivery. Reports received by the department shall be made
1642 available by the department to the public via the Mississippi
1643 Public Records Act process in the same manner as other state
1644 alcohol filings.

1645 Upon the department's request, any records supporting the
1646 report shall be made available to the department within a
1647 reasonable time after the department makes a written request for
1648 such records. Any records containing information relating to such
1649 reports shall be kept and preserved for a period of two (2) years,
1650 unless their destruction sooner is authorized, in writing, by the
1651 department, and shall be open and available to inspection by the
1652 department upon the department's written request. Reports shall
1653 also be made available to any law enforcement or regulatory body
1654 in the state in which the railroad company, express company,



1655 common or contract carrier making the report resides or does
1656 business.

1657 Any common or contract carrier that willfully fails to make
1658 reports, as provided by this section or any of the rules and
1659 regulations of the department for the administration and
1660 enforcement of this section, is subject to a notification of
1661 violation. In the case of a continuing failure to make reports,
1662 the common or contract carrier is subject to possible license
1663 suspension and revocation at the department's discretion.

1664 (d) A winery that ships wine under this section shall
1665 be deemed to have consented to the jurisdiction of the courts of
1666 this state, of the department, of any other state agency regarding
1667 the enforcement of this section, and of any related law, rules or
1668 regulations.

1669 (e) Any person who makes, participates in, transports,
1670 imports or receives a shipment in violation of this section is
1671 guilty of a misdemeanor and, upon conviction thereof, shall be
1672 punished by a fine of One Thousand Dollars (\$1,000.00) or
1673 imprisonment in the county jail for not more than six (6) months,
1674 or both. Each shipment shall constitute a separate offense.

1675 (13) If any provision of this article, or its application to
1676 any person or circumstance, is determined by a court to be invalid
1677 or unconstitutional, the remaining provisions shall be construed
1678 in accordance with the intent of the Legislature to further limit
1679 rather than expand commerce in alcoholic beverages to protect the



1680 health, safety, and welfare of the state's residents, and to
1681 enhance strict regulatory control over taxation, distribution and
1682 sale of alcoholic beverages through the three-tier regulatory
1683 system imposed by this article upon all alcoholic beverages to
1684 curb relationships and practices calculated to stimulate sales and
1685 impair the state's policy favoring trade stability and the
1686 promotion of temperance.

1687 **SECTION 12.** Section 67-1-45, Mississippi Code of 1972, is
1688 amended as follows:

1689 67-1-45. No manufacturer, rectifier or distiller of
1690 alcoholic beverages shall sell or attempt to sell any such
1691 alcoholic beverages, except malt liquor, within the State of
1692 Mississippi, except to the department, or as provided in Section
1693 67-1-41, or pursuant to Section 67-1-51. A producer of native
1694 wine * * *, native spirit, or craft spirit may sell native
1695 wines * * *, native spirits, or craft spirits, respectively, to
1696 the department or to consumers and retail permittees at the
1697 location of the native winery * * *, native distillery, craft
1698 distillery, or its * * * other tasting room locations.

1699 Any violation of this section by any manufacturer, rectifier
1700 or distiller shall be punished by a fine of not less than Five
1701 Hundred Dollars (\$500.00), and not more than Two Thousand Dollars
1702 (\$2,000.00), to which may be added imprisonment in the county jail
1703 not to exceed six (6) months.



1704 **SECTION 13.** Section 67-1-51, Mississippi Code of 1972, is
1705 amended as follows:

1706 67-1-51. (1) Permits which may be issued by the department
1707 shall be as follows:

1708 (a) **Manufacturer's permit.** A manufacturer's permit
1709 shall permit the manufacture, importation in bulk, bottling and
1710 storage of alcoholic liquor and its distribution and sale to
1711 manufacturers holding permits under this article in this state and
1712 to persons outside the state who are authorized by law to purchase
1713 the same, and to sell as provided by this article.

1714 Manufacturer's permits shall be of the following classes:

1715 Class 1. Distiller's and/or rectifier's permit, which shall
1716 authorize the holder thereof to operate a distillery for the
1717 production of distilled spirits by distillation or redistillation
1718 and/or to operate a rectifying plant for the purifying, refining,
1719 mixing, blending, flavoring or reducing in proof of distilled
1720 spirits and alcohol.

1721 Class 2. Wine manufacturer's permit, which shall authorize
1722 the holder thereof to manufacture, import in bulk, bottle and
1723 store wine or vinous liquor.

1724 Class 3. Native wine producer's permit, which shall
1725 authorize the holder thereof to produce, bottle, store and sell
1726 native wines.



1727 Class 4. Native spirit producer's permit, which shall
1728 authorize the holder thereof to produce, bottle, store and sell
1729 native spirits.

1730 Class 5. Craft spirit producer's permit, which shall
1731 authorize the holder thereof to perform any act or thing in the
1732 process of making craft spirit, including the manufacture,
1733 importation, bottling, and storage of alcoholic liquor and its
1734 distribution and sale.

1735 (b) **Package retailer's permit.** Except as otherwise
1736 provided in this paragraph and Section 67-1-52, a package
1737 retailer's permit shall authorize the holder thereof to operate a
1738 store exclusively for the sale at retail in original sealed and
1739 unopened packages of alcoholic beverages, including native wines,
1740 native spirits * * *, craft spirits, and edibles, not to be
1741 consumed on the premises where sold. Alcoholic beverages shall
1742 not be sold by any retailer in any package or container containing
1743 less than fifty (50) milliliters by liquid measure. A package
1744 retailer's permit, with prior approval from the department, shall
1745 authorize the holder thereof to sample new product furnished by a
1746 manufacturer's representative or his employees at the permitted
1747 place of business so long as the sampling otherwise complies with
1748 this article and applicable department regulations. Such samples
1749 may not be provided to customers at the permitted place of
1750 business. In addition to the sale at retail of packages of
1751 alcoholic beverages, the holder of a package retailer's permit is



1752 authorized to sell at retail corkscrews, wine glasses, soft
1753 drinks, ice, juices, mixers, other beverages commonly used to mix
1754 with alcoholic beverages, and fruits and foods that have been
1755 submerged in alcohol and are commonly referred to as edibles.
1756 Nonalcoholic beverages sold by the holder of a package retailer's
1757 permit shall not be consumed on the premises where sold.

1758 (c) **On-premises retailer's permit.** Except as otherwise
1759 provided in subsection (5) of this section, an on-premises
1760 retailer's permit shall authorize the sale of alcoholic beverages,
1761 including native wines * * *, native spirits, and craft spirits
1762 for consumption on the licensed premises only; however, a patron
1763 of the permit holder may remove one (1) bottle of wine from the
1764 licensed premises if: (i) the patron consumed a portion of the
1765 bottle of wine in the course of consuming a meal purchased on the
1766 licensed premises; (ii) the permit holder securely reseals the
1767 bottle; (iii) the bottle is placed in a bag that is secured in a
1768 manner so that it will be visibly apparent if the bag is opened;
1769 and (iv) a dated receipt for the wine and the meal is available.
1770 Additionally, as part of a carryout order, a permit holder may
1771 sell one (1) bottle of wine to be removed from the licensed
1772 premises for every two (2) entrees ordered. In addition, an
1773 on-premises retailer's permittee at a permitted premises located
1774 on Jefferson Davis Avenue within one-half (1/2) mile north of U.S.
1775 Highway 90 may serve alcoholic beverages by the glass to a patron
1776 in a vehicle using a drive-through method of delivery if the



1777 permitted premises is located in a leisure and recreation district
1778 established under Section 67-1-101. Such a sale will be
1779 considered to be made on the permitted premises. An on-premises
1780 retailer's permit shall be issued only to qualified hotels,
1781 restaurants and clubs, small craft breweries, microbreweries, and
1782 to common carriers with adequate facilities for serving
1783 passengers. In resort areas, however, whether inside or outside
1784 of a municipality, the department, in its discretion, may issue
1785 on-premises retailer's permits to any establishments located
1786 therein as it deems proper. An on-premises retailer's permit when
1787 issued to a common carrier shall authorize the sale and serving of
1788 alcoholic beverages aboard any licensed vehicle while moving
1789 through any county of the state; however, the sale of such
1790 alcoholic beverages shall not be permitted while such vehicle is
1791 stopped in a county that has not legalized such sales. If an
1792 on-premises retailer's permit is applied for by a common carrier
1793 operating solely in the water, such common carrier must, along
1794 with all other qualifications for a permit, (i) be certified to
1795 carry at least one hundred fifty (150) passengers and/or provide
1796 overnight accommodations for at least fifty (50) passengers and
1797 (ii) operate primarily in the waters within the State of
1798 Mississippi which lie adjacent to the State of Mississippi south
1799 of the three (3) most southern counties in the State of
1800 Mississippi and/or on the Mississippi River or navigable waters
1801 within any county bordering on the Mississippi River.



1802 (d) **Solicitor's permit.** A solicitor's permit shall
1803 authorize the holder thereof to act as salesman for a manufacturer
1804 or wholesaler holding a proper permit, to solicit on behalf of his
1805 employer orders for alcoholic beverages, and to otherwise promote
1806 his employer's products in a legitimate manner. Such a permit
1807 shall authorize the representation of and employment by one (1)
1808 principal only. However, the permittee may also, in the
1809 discretion of the department, be issued additional permits to
1810 represent other principals. No such permittee shall buy or sell
1811 alcoholic beverages for his own account, and no such beverage
1812 shall be brought into this state in pursuance of the exercise of
1813 such permit otherwise than through a permit issued to a wholesaler
1814 or manufacturer in the state.

1815 (e) **Native wine retailer's permit.** Except as otherwise
1816 provided in subsection (5) of this section, a native wine
1817 retailer's permit shall be issued only to a holder of a Class 3
1818 manufacturer's permit, and shall authorize the holder thereof to
1819 make retail sales of native wines to consumers for on-premises
1820 consumption or to consumers in originally sealed and unopened
1821 containers at an establishment located on the premises of or in
1822 the immediate vicinity of a native winery. When selling to
1823 consumers for on-premises consumption, a holder of a native wine
1824 retailer's permit may add to the native wine alcoholic beverages
1825 not produced on the premises, so long as the total volume of
1826 foreign beverage components does not exceed twenty percent (20%)



1827 of the mixed beverage. Hours of sale shall be the same as those
1828 authorized for on-premises permittees in the city or county in
1829 which the native wine retailer is located.

1830 (f) **Temporary retailer's permit.** Except as otherwise
1831 provided in subsection (5) of this section, a temporary retailer's
1832 permit shall permit the purchase and resale of alcoholic
1833 beverages, including native wines and native spirits, during legal
1834 hours on the premises described in the temporary permit only.

1835 Temporary retailer's permits shall be of the following
1836 classes:

1837 Class 1. A temporary one-day permit may be issued to bona
1838 fide nonprofit civic or charitable organizations authorizing the
1839 sale of alcoholic beverages, including native wine * * *, native
1840 spirit, and craft spirits for consumption on the premises
1841 described in the temporary permit only. Class 1 permits may be
1842 issued only to applicants demonstrating to the department, by a
1843 statement signed under penalty of perjury submitted ten (10) days
1844 prior to the proposed date or such other time as the department
1845 may determine, that they meet the qualifications of Sections
1846 67-1-11, 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 (excluding
1847 paragraph (e)) and 67-1-59. Class 1 permittees shall obtain all
1848 alcoholic beverages from package retailers located in the county
1849 in which the temporary permit is issued. Alcoholic beverages
1850 remaining in stock upon expiration of the temporary permit may be
1851 returned by the permittee to the package retailer for a refund of



1852 the purchase price upon consent of the package retailer or may be
1853 kept by the permittee exclusively for personal use and
1854 consumption, subject to all laws pertaining to the illegal sale
1855 and possession of alcoholic beverages. The department, following
1856 review of the statement provided by the applicant and the
1857 requirements of the applicable statutes and regulations, may issue
1858 the permit.

1859 Class 2. A temporary permit, not to exceed seventy (70)
1860 days, may be issued to prospective permittees seeking to transfer
1861 a permit authorized in paragraph (c) of this subsection. A Class
1862 2 permit may be issued only to applicants demonstrating to the
1863 department, by a statement signed under the penalty of perjury,
1864 that they meet the qualifications of Sections 67-1-5(1), (m), (n),
1865 (o), (p) or (q), 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and
1866 67-1-59. The department, following a preliminary review of the
1867 statement provided by the applicant and the requirements of the
1868 applicable statutes and regulations, may issue the permit.

1869 Class 2 temporary permittees must purchase their alcoholic
1870 beverages directly from the department or, with approval of the
1871 department, purchase the remaining stock of the previous
1872 permittee. If the proposed applicant of a Class 1 or Class 2
1873 temporary permit falsifies information contained in the
1874 application or statement, the applicant shall never again be
1875 eligible for a retail alcohol beverage permit and shall be subject
1876 to prosecution for perjury.



1877 Class 3. A temporary one-day permit may be issued to a
1878 retail establishment authorizing the complimentary distribution of
1879 wine, including native wine, to patrons of the retail
1880 establishment at an open house or promotional event, for
1881 consumption only on the premises described in the temporary
1882 permit. A Class 3 permit may be issued only to an applicant
1883 demonstrating to the department, by a statement signed under
1884 penalty of perjury submitted ten (10) days before the proposed
1885 date or such other time as the department may determine, that it
1886 meets the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)
1887 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.
1888 A Class 3 permit holder shall obtain all alcoholic beverages from
1889 the holder(s) of a package retailer's permit located in the county
1890 in which the temporary permit is issued. Wine remaining in stock
1891 upon expiration of the temporary permit may be returned by the
1892 Class 3 temporary permit holder to the package retailer for a
1893 refund of the purchase price, with consent of the package
1894 retailer, or may be kept by the Class 3 temporary permit holder
1895 exclusively for personal use and consumption, subject to all laws
1896 pertaining to the illegal sale and possession of alcoholic
1897 beverages. The department, following review of the statement
1898 provided by the applicant and the requirements of the applicable
1899 statutes and regulations, may issue the permit. No retailer may
1900 receive more than twelve (12) Class 3 temporary permits in a
1901 calendar year. A Class 3 temporary permit shall not be issued to



1902 a retail establishment that either holds a merchant permit issued
1903 under paragraph (1) of this subsection, or holds a permit issued
1904 under Chapter 3, Title 67, Mississippi Code of 1972, authorizing
1905 the holder to engage in the business of a retailer of light wine
1906 or beer.

1907 (g) **Caterer's permit.** A caterer's permit shall permit
1908 the purchase of alcoholic beverages by a person engaging in
1909 business as a caterer and the resale of alcoholic beverages by
1910 such person in conjunction with such catering business. No person
1911 shall qualify as a caterer unless forty percent (40%) or more of
1912 the revenue derived from such catering business shall be from the
1913 serving of prepared food and not from the sale of alcoholic
1914 beverages and unless such person has obtained a permit for such
1915 business from the Department of Health. A caterer's permit shall
1916 not authorize the sale of alcoholic beverages on the premises of
1917 the person engaging in business as a caterer; however, the holder
1918 of an on-premises retailer's permit may hold a caterer's permit.
1919 When the holder of an on-premises retailer's permit or an
1920 affiliated entity of the holder also holds a caterer's permit, the
1921 caterer's permit shall not authorize the service of alcoholic
1922 beverages on a consistent, recurring basis at a separate, fixed
1923 location owned or operated by the caterer, on-premises retailer or
1924 affiliated entity and an on-premises retailer's permit shall be
1925 required for the separate location. All sales of alcoholic
1926 beverages by holders of a caterer's permit shall be made at the



location being catered by the caterer, and, except as otherwise provided in subsection (5) of this section, such sales may be made only for consumption at the catered location. The location being catered may be anywhere within a county or judicial district that has voted to come out from under the dry laws or in which the sale and distribution of alcoholic beverages is otherwise authorized by law. Such sales shall be made pursuant to any other conditions and restrictions which apply to sales made by on-premises retail permittees. The holder of a caterer's permit or his employees shall remain at the catered location as long as alcoholic beverages are being sold pursuant to the permit issued under this paragraph (g), and the permittee shall have at the location the identification card issued by the Alcoholic Beverage Control Division of the department. No unsold alcoholic beverages may be left at the catered location by the permittee upon the conclusion of his business at that location. Appropriate law enforcement officers and Alcoholic Beverage Control Division personnel may enter a catered location on private property in order to enforce laws governing the sale or serving of alcoholic beverages.

(h) **Research permit.** A research permit shall authorize the holder thereof to operate a research facility for the professional research of alcoholic beverages. Such permit shall authorize the holder of the permit to import and purchase limited amounts of alcoholic beverages from the department or from



1951 importers, wineries and distillers of alcoholic beverages for
1952 professional research.

1953 (i) **Alcohol processing permit.** An alcohol processing
1954 permit shall authorize the holder thereof to purchase, transport
1955 and possess alcoholic beverages for the exclusive use in cooking,
1956 processing or manufacturing products which contain alcoholic
1957 beverages as an integral ingredient. An alcohol processing permit
1958 shall not authorize the sale of alcoholic beverages on the
1959 premises of the person engaging in the business of cooking,
1960 processing or manufacturing products which contain alcoholic
1961 beverages. The amounts of alcoholic beverages allowed under an
1962 alcohol processing permit shall be set by the department.

1963 (j) **Hospitality cart permit.** A hospitality cart permit
1964 shall authorize the sale of alcoholic beverages from a mobile cart
1965 on a golf course that is the holder of an on-premises retailer's
1966 permit. The alcoholic beverages sold from the cart must be
1967 consumed within the boundaries of the golf course.

1968 (k) **Special service permit.** A special service permit
1969 shall authorize the holder to sell commercially sealed alcoholic
1970 beverages to the operator of a commercial or private aircraft for
1971 en route consumption only by passengers. A special service permit
1972 shall be issued only to a fixed-base operator who contracts with
1973 an airport facility to provide fueling and other associated
1974 services to commercial and private aircraft.



1975 (1) **Merchant permit.** Except as otherwise provided in
1976 subsection (5) of this section, a merchant permit shall be issued
1977 only to the owner of a spa facility, an art studio or gallery, or
1978 a cooking school, and shall authorize the holder to serve
1979 complimentary by the glass wine only, including native wine, at
1980 the holder's spa facility, art studio or gallery, or cooking
1981 school. A merchant permit holder shall obtain all wine from the
1982 holder of a package retailer's permit.

1983 (m) **Temporary alcoholic beverages charitable auction**
1984 **permit.** A temporary permit, not to exceed five (5) days, may be
1985 issued to a qualifying charitable nonprofit organization that is
1986 exempt from taxation under Section 501(c)(3) or (4) of the
1987 Internal Revenue Code of 1986. The permit shall authorize the
1988 holder to sell alcoholic beverages for the limited purpose of
1989 raising funds for the organization during a live or silent auction
1990 that is conducted by the organization and that meets the following
1991 requirements: (i) the auction is conducted in an area of the
1992 state where the sale of alcoholic beverages is authorized; (ii) if
1993 the auction is conducted on the premises of an on-premises
1994 retailer's permit holder, then the alcoholic beverages to be
1995 auctioned must be stored separately from the alcoholic beverages
1996 sold, stored or served on the premises, must be removed from the
1997 premises immediately following the auction, and may not be
1998 consumed on the premises; (iii) the permit holder may not conduct
1999 more than two (2) auctions during a calendar year; (iv) the permit



holder may not pay a commission or promotional fee to any person to arrange or conduct the auction.

(n) **Event venue retailer's permit.** An event venue retailer's permit shall authorize the holder thereof to purchase and resell alcoholic beverages, including native wines * * *,
native spirits, and craft spirits, for consumption on the premises during legal hours during events held on the licensed premises if food is being served at the event by a caterer who is not affiliated with or related to the permittee. The caterer must serve at least three (3) entrees. The permit may only be issued for venues that can accommodate two hundred (200) persons or more. The number of persons a venue may accommodate shall be determined by the local fire department and such determination shall be provided in writing and submitted along with all other documents required to be provided for an on-premises retailer's permit. The permittee must derive the majority of its revenue from event-related fees, including, but not limited to, admission fees or ticket sales for live entertainment in the building. "Event-related fees" do not include alcohol, beer or light wine sales or any fee which may be construed to cover the cost of alcohol, beer or light wine. This determination shall be made on a per event basis. An event may not last longer than two (2) consecutive days per week.

(o) **Temporary theatre permit.** A temporary theatre permit, not to exceed five (5) days, may be issued to a charitable



nonprofit organization that is exempt from taxation under Section 501(c)(3) or (4) of the Internal Revenue Code and owns or operates a theatre facility that features plays and other theatrical performances and productions. Except as otherwise provided in subsection (5) of this section, the permit shall authorize the holder to sell alcoholic beverages, including native wines * * *,
native spirits, and craft spirits, to patrons of the theatre during performances and productions at the theatre facility for consumption during such performances and productions on the premises of the facility described in the permit. A temporary theatre permit holder shall obtain all alcoholic beverages from package retailers located in the county in which the permit is issued. Alcoholic beverages remaining in stock upon expiration of the temporary theatre permit may be returned by the permittee to the package retailer for a refund of the purchase price upon consent of the package retailer or may be kept by the permittee exclusively for personal use and consumption, subject to all laws pertaining to the illegal sale and possession of alcoholic beverages.

(p) **Charter ship operator's permit.** Subject to the provisions of this paragraph (p), a charter ship operator's permit shall authorize the holder thereof and its employees to serve, monitor, store and otherwise control the serving and availability of alcoholic beverages to customers of the permit holder during private charters under contract provided by the permit holder. A



2050 charter ship operator's permit shall authorize such action by the
2051 permit holder and its employees only as to alcoholic beverages
2052 brought onto the permit holder's ship by customers of the permit
2053 holder as part of such a private charter. All such alcoholic
2054 beverages must be removed from the charter ship at the conclusion
2055 of each private charter. A charter ship operator's permit shall
2056 not authorize the permit holder to sell, charge for or otherwise
2057 supply alcoholic beverages to customers, except as authorized in
2058 this paragraph (p). For the purposes of this paragraph (p),
2059 "charter ship operator" means a common carrier that (i) is
2060 certified to carry at least one hundred fifty (150) passengers
2061 and/or provide overnight accommodations for at least fifty (50)
2062 passengers, (ii) operates only in the waters within the State of
2063 Mississippi, which lie adjacent to the State of Mississippi south
2064 of the three (3) most southern counties in the State of
2065 Mississippi, and (iii) provides charters under contract for tours
2066 and trips in such waters.

2067 (q) **Distillery retailer's permit.** The holder of a
2068 Class 1 manufacturer's permit may obtain a distillery retailer's
2069 permit. A distillery retailer's permit shall authorize the holder
2070 thereof to sell at retail alcoholic beverages to consumers for
2071 on-premises consumption, or to consumers by the sealed and
2072 unopened bottle from a retail location at the distillery for
2073 off-premises consumption. The holder may only sell product
2074 manufactured by the manufacturer at the distillery described in



the permit. However, when selling to consumers for on-premises consumption, a holder of a distillery retailer's permit may add other beverages, alcoholic or not, so long as the total volume of other beverage components containing alcohol does not exceed twenty percent (20%). Hours of sale shall be the same as those authorized for on-premises permittees in the city or county in which the distillery retailer is located.

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



2100 products from the same retail location, including shirts, hats,
2101 glasses, and other promotional products customarily sold by
2102 alcoholic beverage manufacturers.

2103 (r) **Festival * * * Permit.** Any wine
2104 manufacturer * * *, native wine producer, native spirit producer,
2105 craft spirits producer, or distilled spirits manufacturer
2106 permitted by Mississippi or any other state is eligible to obtain
2107 a Festival * * * Permit. This permit authorizes the entity to
2108 transport product manufactured by it to festivals held within the
2109 State of Mississippi and sell sealed, unopened bottles to festival
2110 participants. The holder of this permit may provide samples at no
2111 charge to participants. "Festival" means any event at which three
2112 (3) or more vendors are present at a location for the sale or
2113 distribution of goods. The holder of a Festival * * * Permit is
2114 not required to purchase the alcoholic beverages authorized to be
2115 sold by this paragraph from the department's liquor distribution
2116 warehouse. However, if the holder does not purchase the alcoholic
2117 beverages from the department's liquor distribution warehouse, the
2118 holder of this permit shall pay to the department all taxes, fees
2119 and surcharges on the alcoholic beverages sold at such festivals
2120 that are imposed upon the sale of alcoholic beverages shipped by
2121 the Alcoholic Beverage Control Division of the Department of
2122 Revenue. Additionally, the entity shall file all applicable
2123 reports and returns as prescribed by the department. This permit
2124 is issued per festival and provides authority to sell for * * *



2125 three (3) consecutive days during the hours authorized for
2126 on-premises permittees' sales in that county or city. The holder
2127 of the permit shall be required to maintain all requirements set
2128 by Local Option Law for the service and sale of alcoholic
2129 beverages. This permit may be issued to entities participating in
2130 festivals at which a Class 1 temporary permit is in effect.

2131 This paragraph (r) shall stand repealed from and after July
2132 1, 2026.

2133 (s) **Charter vessel operator's permit.** Subject to the
2134 provisions of this paragraph (s), a charter vessel operator's
2135 permit shall authorize the holder thereof and its employees to
2136 sell and serve alcoholic beverages to passengers of the permit
2137 holder during public tours, historical tours, ecological tours and
2138 sunset cruises provided by the permit holder. The permit shall
2139 authorize the holder to only sell alcoholic beverages, including
2140 native wines, to passengers of the charter vessel operator during
2141 public tours, historical tours, ecological tours and sunset
2142 cruises provided by the permit holder aboard the charter vessel
2143 operator for consumption during such tours and cruises on the
2144 premises of the charter vessel operator described in the permit.
2145 For the purposes of this paragraph (s), "charter vessel operator"
2146 means a common carrier that (i) is certified to carry at least
2147 forty-nine (49) passengers, (ii) operates only in the waters
2148 within the State of Mississippi, which lie south of Interstate 10
2149 in the three (3) most southern counties in the State of



Mississippi, and lie adjacent to the State of Mississippi south of the three (3) most southern counties in the State of Mississippi, extending not further than one (1) mile south of such counties, and (iii) provides vessel services for tours and cruises in such waters as provided in this paragraph(s).

(t) **Native spirit retailer's permit.** Except as otherwise provided in subsection (5) of this section, a native spirit retailer's permit shall be issued only to a holder of a Class 4 manufacturer's permit, and shall authorize the holder thereof to make retail sales of native spirits to consumers for on-premises consumption or to consumers in originally sealed and unopened containers at an establishment located on the premises of * * * the * * * distillery, or at any tasting room location or locations within five (5) miles of the native distillery. Further, every native distillery is authorized to have one (1) permanent satellite tasting room sales location in any other location in the state that otherwise allows the sale of alcoholic beverages. When selling to consumers for on-premises consumption, a holder of a native spirit retailer's permit may * * * sell alcoholic beverages produced by other suppliers. Hours of sale shall be the same as those authorized for on-premises permittees in the city or county in which the native spirit retailer is located.

(u) **Delivery service permit.** Any individual, limited liability company, corporation or partnership registered to do



2175 business in this state is eligible to obtain a delivery service
2176 permit. Subject to the provisions of Section 67-1-51.1, this
2177 permit authorizes the permittee, or its employee or an independent
2178 contractor acting on its behalf, to deliver alcoholic beverages,
2179 beer, light wine and light spirit product from a licensed retailer
2180 to a person in this state who is at least twenty-one (21) years of
2181 age for the individual's use and not for resale. This permit does
2182 not authorize the delivery of alcoholic beverages, beer, light
2183 wine or light spirit product to the premises of a location with a
2184 permit for the manufacture, distribution or retail sale of
2185 alcoholic beverages, beer, light wine or light spirit product.
2186 The holder of a package retailer's permit or an on-premises
2187 retailer's permit under Section 67-1-51 or of a beer, light wine
2188 and light spirit product permit under Section 67-3-19 is
2189 authorized to apply for a delivery service permit as a privilege
2190 separate from its existing retail permit.

2191 (v) **Food truck permit.** A food truck permit shall
2192 authorize the holder of an on-premises retailer's permit to use a
2193 food truck to sell alcoholic beverages off its premises to guests
2194 who must consume the beverages in open containers. For the
2195 purposes of this paragraph (v), "food truck" means a fully encased
2196 food service establishment on a motor vehicle or on a trailer that
2197 a motor vehicle pulls to transport, and from which a vendor,
2198 standing within the frame of the establishment, prepares, cooks,
2199 sells and serves food for immediate human consumption. The term



2200 "food truck" does not include a food cart that is not motorized.
2201 Food trucks shall maintain such distance requirements from
2202 schools, churches, kindergartens and funeral homes as are required
2203 for on-premises retailer's permittees under this article, and all
2204 sales must be made within a valid leisure and recreation district
2205 established under Section 67-1-101. Food trucks cannot sell or
2206 serve alcoholic beverages unless also offering food prepared and
2207 cooked within the food truck, and permittees must maintain a
2208 twenty-five percent (25%) food sale revenue requirement based on
2209 the food sold from the food truck alone. The hours allowed for
2210 sale shall be the same as those for on-premises retailer's
2211 permittees in the location. This permit will not be required for
2212 the holder of a caterer's permit issued under this article to
2213 cater an event as allowed by law. Permittees must provide notice
2214 of not less than forty-eight (48) hours to the department of each
2215 location at which alcoholic beverages will be sold.

2216 (w) **On-premises tobacco permit.** An on-premises tobacco
2217 permit shall authorize the permittee to sell alcoholic beverages
2218 for consumption on the licensed premises. In addition to all
2219 other requirements to obtain an alcoholic beverage permit, the
2220 permittee must obtain and maintain a tobacco permit issued by the
2221 State of Mississippi, and have a capital investment of not less
2222 than Five Hundred Thousand Dollars (\$500,000.00) in the premises
2223 for which the permit is issued. In addition to alcoholic
2224 beverages, the permittee is authorized to sell only cigars,



2225 cheroots, tobacco pipes, pipe tobacco, and/or stogies.
2226 Additionally, seventy-five percent (75%) of the permittee's annual
2227 gross revenue must be derived from the sale of cigars, cheroots,
2228 tobacco pipes, pipe tobacco, and/or stogies. No food sales shall
2229 be required, but food may be sold on the premises. The issuance
2230 of this permit does not remove any obligation a permittee may have
2231 to follow local ordinances or actions prohibiting the use of
2232 tobacco products.

2233 (x) **Craft spirit retailer's permit.** Except as
2234 otherwise provided in subsection (5) of this section, a craft
2235 spirit retailer's permit shall be issued only to a holder of a
2236 Class 5 manufacturer's permit, and shall authorize the holder
2237 thereof to make retail sales of craft spirits to consumers for
2238 on-premises consumption or to consumers in originally sealed and
2239 unopened containers at an establishment located on the premises of
2240 the distillery or at any tasting room location or locations within
2241 five (5) miles of the craft distillery. Further, every craft
2242 distillery is authorized to have one permanent satellite tasting
2243 room sales location in any other location in the state that
2244 otherwise allows the sale of alcoholic beverages. When selling to
2245 consumers for on-premises consumption, a holder of a craft spirit
2246 retailer's permit may sell alcoholic beverages produced by other
2247 suppliers. Hours of sale shall be the same as those authorized
2248 for on-premises permittees in the city or county in which the
2249 craft spirit retailer is located.



2250 (2) Except as otherwise provided in subsection (4) of this
2251 section, retail permittees may hold more than one (1) retail
2252 permit, at the discretion of the department.

2253 (3) (a) Except as otherwise provided in this subsection, no
2254 authority shall be granted to any person to manufacture, sell or
2255 store for sale any intoxicating liquor as specified in this
2256 article within four hundred (400) feet of any church, school
2257 (excluding any community college, junior college, college or
2258 university), kindergarten or funeral home. However, within an
2259 area zoned commercial or business, such minimum distance shall be
2260 not less than one hundred (100) feet.

2261 (b) A church or funeral home may waive the distance
2262 restrictions imposed in this subsection in favor of allowing
2263 issuance by the department of a permit, pursuant to subsection (1)
2264 of this section, to authorize activity relating to the
2265 manufacturing, sale or storage of alcoholic beverages which would
2266 otherwise be prohibited under the minimum distance criterion.
2267 Such waiver shall be in written form from the owner, the governing
2268 body, or the appropriate officer of the church or funeral home
2269 having the authority to execute such a waiver, and the waiver
2270 shall be filed with and verified by the department before becoming
2271 effective.

2272 (c) The distance restrictions imposed in this
2273 subsection shall not apply to the sale or storage of alcoholic
2274 beverages at a bed and breakfast inn listed in the National



2275 Register of Historic Places or to the sale or storage of alcoholic
2276 beverages in a historic district that is listed in the National
2277 Register of Historic Places, is a qualified resort area, and is
2278 located (i) in a municipality having a population greater than one
2279 hundred thousand (100,000) according to the latest federal
2280 decennial census or (ii) a municipality in which Mississippi
2281 Highways 1 and 8 intersect.

2282 (d) The distance restrictions imposed in this
2283 subsection shall not apply to the sale or storage of alcoholic
2284 beverages at a qualified resort area as defined in Section
2285 67-1-5(o)(iii)32.

2286 (e) The distance restrictions imposed in this
2287 subsection shall not apply to the sale or storage of alcoholic
2288 beverages at a licensed premises in a building formerly owned by a
2289 municipality and formerly leased by the municipality to a
2290 municipal school district and used by the municipal school
2291 district as a district bus shop facility.

2292 (f) The distance restrictions imposed in this
2293 subsection shall not apply to the sale or storage of alcoholic
2294 beverages at a licensed premises in a building consisting of at
2295 least five thousand (5,000) square feet and located approximately
2296 six hundred (600) feet from the intersection of Mississippi
2297 Highway 15 and Mississippi Highway 4.

2298 (g) The distance restrictions imposed in this
2299 subsection shall not apply to the sale or storage of alcoholic



2300 beverages at a licensed premises in a building located at or near
2301 the intersection of Ward and Tate Streets and adjacent properties
2302 in the City of Senatobia, Mississippi.

2303 (h) The distance restrictions imposed in this
2304 subsection shall not apply to the sale or storage of alcoholic
2305 beverages at a theatre facility that features plays and other
2306 theatrical performances and productions and (i) is capable of
2307 seating more than seven hundred fifty (750) people, (ii) is owned
2308 by a municipality which has a population greater than ten thousand
2309 (10,000) according to the latest federal decennial census, (iii)
2310 was constructed prior to 1930, (iv) is on the National Register of
2311 Historic Places, and (v) is located in a historic district.

2312 (i) The distance restrictions imposed in this
2313 subsection shall not apply to the sale or storage of alcoholic
2314 beverages at a licensed premises in a building located
2315 approximately one and six-tenths (1.6) miles north of the
2316 intersection of Mississippi Highway 15 and Mississippi Highway 4
2317 on the west side of Mississippi Highway 15.

2318 (4) No person, either individually or as a member of a firm,
2319 partnership, limited liability company or association, or as a
2320 stockholder, officer or director in a corporation, shall own or
2321 control any interest in more than one (1) package retailer's
2322 permit, nor shall such person's spouse, if living in the same
2323 household of such person, any relative of such person, if living
2324 in the same household of such person, or any other person living



2325 in the same household with such person own any interest in any
2326 other package retailer's permit; however, in the case of a person
2327 holding a package retailer's permit issued before July 1, 2024,
2328 such a person may own one (1) additional package retailer's permit
2329 if the additional permit is issued for a premises with a minimum
2330 capital investment of Twenty Million Dollars (\$20,000,000.00) that
2331 is part of a major retail development project and located in one
2332 (1) of the three (3) most southern counties in the State of
2333 Mississippi, and not within one hundred (100) miles of another
2334 location in the State of Mississippi, for which the permittee
2335 holds such a permit.

2336 (5) (a) In addition to any other authority granted under
2337 this section, the holder of a permit issued under subsection
2338 (1)(c), (e), (f), (g), (l), (n) * * *, (o), (q), (t) and (x) of
2339 this section may sell or otherwise provide alcoholic beverages
2340 and/or wine to a patron of the permit holder in the manner
2341 authorized in the permit and the patron may remove an open glass,
2342 cup or other container of the alcoholic beverage and/or wine from
2343 the licensed premises and may possess and consume the alcoholic
2344 beverage or wine outside of the licensed premises if: (i) the
2345 licensed premises is located within a leisure and recreation
2346 district created under Section 67-1-101 and (ii) the patron
2347 remains within the boundaries of the leisure and recreation
2348 district while in possession of the alcoholic beverage or wine.



2349 (b) Nothing in this subsection shall be construed to
2350 allow a person to bring any alcoholic beverages into a permitted
2351 premises except to the extent otherwise authorized by this
2352 article.

2353 **SECTION 14.** Section 67-1-73, Mississippi Code of 1972, is
2354 amended as follows:

2355 67-1-73. Every manufacturer, including native wine * * *,
2356 native spirit, or craft spirit producers, within or without the
2357 state, and every other shipper of alcoholic beverages who sells
2358 any alcoholic beverage, including native wine * * *, native
2359 spirit, or craft spirit, within the state, shall, at the time of
2360 making such sale, file with the department a copy of the invoice
2361 of such sale showing in detail the kind of alcoholic beverage
2362 sold, the quantities of each, the size of the container and the
2363 weight of the contents, the alcoholic content, and the name and
2364 address of the person to whom sold.

2365 Every person transporting alcoholic beverages, including
2366 native wine * * *, native spirit, or craft spirit, within this
2367 state to a point within this state, whether such transportation
2368 originates within or without this state, shall, within five (5)
2369 days after delivery of such shipment, furnish the department a
2370 copy of the bill of lading or receipt, showing the name or
2371 consignor or consignee, date, place received, destination, and
2372 quantity of alcoholic beverages delivered. Upon failure to comply
2373 with the provisions of this section, such person shall be deemed



guilty of a misdemeanor and, upon conviction thereof, shall be
fined in the sum of Fifty Dollars (\$50.00) for each offense.

SECTION 15. Section 27-4-3, Mississippi Code of 1972, is
amended as follows:

27-4-3. (1) The Board of Tax Appeals shall have the
following powers and duties:

(a) To adopt, amend or repeal those rules or
regulations necessary to implement the duties assigned to the
board.

(b) To have jurisdiction over all administrative
appeals to the board from decisions of the review board and
administrative hearing officers of the Department of Revenue under
Sections 27-77-5, 27-77-9, 27-77-11 and 27-77-12, to arrange the
time and place of the hearing on any such appeal, and where
required, to arrange for any evidence presented to the board at
such hearing to be transcribed or otherwise preserved for purposes
of making a record of the hearing.

(c) To have jurisdiction over all administrative
appeals regarding certain decisions and actions by the Department
of Revenue under the Local Option Alcoholic Beverage Control Law,
Section 67-1-1 et seq., under the Mississippi Native Wine Law of
1976, Section 67-5-1 et seq., and under the Mississippi
Native * * * and Craft Spirits Law, Section 67-11-1 et seq., as
provided for under Section 67-1-72, to arrange the time and place
of the hearing on any such appeal and to arrange for any evidence



2399 presented to the board at such hearing to be transcribed or
2400 otherwise preserved for purposes of making a record of the
2401 hearing.

2402 (d) To have jurisdiction over all administrative
2403 appeals under Sections 27-33-37 and 27-33-41 to the board from
2404 decisions of the Department of Revenue to deny an objection of a
2405 board of supervisors to the rejection by the Department of Revenue
2406 of an application for homestead exemption and to arrange the time
2407 and place of the hearing on any such appeal.

2408 (e) To have jurisdiction over all administrative
2409 appeals under Section 27-35-113 to the board from the decision of
2410 the Department of Revenue regarding its examination of the
2411 recapitulations of the assessment rolls of a county and to arrange
2412 the time and place of the hearing on any such appeal.

2413 (f) To have jurisdiction to hear any objection to an
2414 assessment by the Department of Revenue pursuant to Section
2415 27-35-311, 27-35-517 or 27-35-703 and to arrange the time and
2416 place of the hearing on any such objection.

2417 (g) To perform all other duties which are now or may
2418 hereafter be imposed upon the board by law.

2419 (h) To obtain, review, receive into evidence and/or
2420 otherwise examine and consider applications, returns, reports and
2421 any particulars set forth or disclosed in any application report
2422 or return required on any taxes collected by reports received by
2423 the Department of Revenue and any other documents and information



2424 received, generated and/or maintained by the Department of
2425 Revenue. The authority of the board under this paragraph is not
2426 barred or otherwise restricted by the confidentiality of such
2427 documents and information under Sections 27-3-73, 27-7-83,
2428 27-13-57 and/or 27-65-81, and the disclosure of such documents and
2429 information to the board shall be an exception to the prohibition
2430 on disclosure of such documents and information contained in
2431 Sections 27-3-73, 27-7-83, 27-13-57 and/or 27-65-81.

2432 (2) Each member of the board is empowered to administer and
2433 certify oaths.

2434 (3) Each member of the board is empowered to perform all
2435 other duties which are now or may hereafter be imposed on him by
2436 law.

2437 **SECTION 16.** Section 27-71-5, Mississippi Code of 1972, is
2438 amended as follows:

2439 27-71-5. (1) Upon each person approved for a permit under
2440 the provisions of the Alcoholic Beverage Control Law and
2441 amendments thereto, there is levied and imposed for each location
2442 for the privilege of engaging and continuing in this state in the
2443 business authorized by such permit, an annual privilege license
2444 tax in the amount provided in the following schedule:

2445 (a) Except as otherwise provided in this subsection
2446 (1), manufacturer's permit, Class 1, distiller's and/or
2447 rectifier's:

2448 (i) For a permittee with annual production of



2449 five thousand (5,000) gallons or more.....\$4,500.00
 2450 (ii) For a permittee with annual production under
 2451 five thousand (5,000) gallons.....\$2,800.00
 2452 (b) Manufacturer's permit, Class 2, wine
 2453 manufacturer.....\$1,800.00
 2454 (c) Manufacturer's permit, Class 3, native wine
 2455 manufacturer per ten thousand (10,000) gallons or part thereof
 2456 produced.....\$ 10.00
 2457 (d) Manufacturer's permit, Class 4, native spirit
 2458 manufacturer per one thousand (1,000) gallons or part thereof
 2459 produced.....\$ 300.00
 2460 (e) Native wine retailer's permit.....\$ 50.00
 2461 (f) Package retailer's permit, each.....\$ 900.00
 2462 (g) On-premises retailer's permit, except for clubs and
 2463 common carriers, each.....\$ 450.00
 2464 (h) On-premises retailer's permit for wine of more than
 2465 five percent (5%) alcohol by weight, but not more than twenty-one
 2466 percent (21%) alcohol by weight, each.....\$ 225.00
 2467 (i) On-premises retailer's permit for clubs...\$ 225.00
 2468 (j) On-premises retailer's permit for common carriers,
 2469 per car, plane, or other vehicle.....\$ 120.00
 2470 (k) Solicitor's permit, regardless of any other
 2471 provision of law, solicitor's permits shall be issued only in the
 2472 discretion of the department.....\$ 100.00



2473	(l)	Filing fee for each application except for an	
2474		employee identification card.....	\$ 25.00
2475	(m)	Temporary permit, Class 1, each.....	\$ 10.00
2476	(n)	Temporary permit, Class 2, each.....	\$ 50.00
2477	(o) (i)	Caterer's permit.....	\$ 600.00
2478	(ii)	Caterer's permit for holders of on-premises	
2479		retailer's permit.....	\$ 150.00
2480	(p)	Research permit.....	\$ 100.00
2481	(q)	Temporary permit, Class 3 (wine only).....	\$ 10.00
2482	(r)	Special service permit.....	\$ 225.00
2483	(s)	Merchant permit.....	\$ 225.00
2484	(t)	Temporary alcoholic beverages charitable auction	
2485		permit.....	\$ 10.00
2486	(u)	Event venue retailer's permit.....	\$ 225.00
2487	(v)	Temporary theatre permit, each.....	\$ 10.00
2488	(w)	Charter ship operator's permit.....	\$ 100.00
2489	(x)	Distillery retailer's permit.....	\$ 450.00
2490	(y)	Festival * * * permit.....	\$ 10.00
2491	(z)	Charter vessel operator's permit.....	\$ 100.00
2492	(aa)	Native <u>or craft</u> spirit retailer's permit,	
2493		<u>each</u>	\$ 50.00
2494	(ab)	Delivery service permit.....	\$ 500.00
2495	(ac)	Food truck permit.....	\$ 100.00
2496	(ad)	On-premises tobacco permit.....	\$ 450.00



2497 (ae) Manufacturer's permit, Class 5, craft spirit
2498 manufacturer per one thousand (1,000) gallons or part thereof
2499 produced,..... \$ 300.00,
2500 but not to exceed \$3,000.00.

2501 In addition to the filing fee imposed by paragraph (l) of
2502 this subsection, a fee to be determined by the Department of
2503 Revenue may be charged to defray costs incurred to process
2504 applications. The additional fees shall be paid into the State
2505 Treasury to the credit of a special fund account, which is hereby
2506 created, and expenditures therefrom shall be made only to defray
2507 the costs incurred by the Department of Revenue in processing
2508 alcoholic beverage applications. Any unencumbered balance
2509 remaining in the special fund account on June 30 of any fiscal
2510 year shall lapse into the State General Fund.

2511 All privilege taxes imposed by this section shall be paid in
2512 advance of doing business. A new permittee whose privilege tax is
2513 determined by production volume will pay the tax for the first
2514 year in accordance with department regulations. The additional
2515 privilege tax imposed for an on-premises retailer's permit based
2516 upon purchases shall be due and payable on demand.

2517 Paragraph (y) of this subsection shall stand repealed from
2518 and after July 1, 2026.

2519 (2) (a) There is imposed and shall be collected from each
2520 permittee, except a common carrier, solicitor, a temporary
2521 permittee or a delivery service permittee, by the department, an



2522 additional license tax equal to the amounts imposed under
2523 subsection (1) of this section for the privilege of doing business
2524 within any municipality or county in which the licensee is
2525 located.

2526 (b) (i) In addition to the tax imposed in paragraph
2527 (a) of this subsection, there is imposed and shall be collected by
2528 the department from each permittee described in subsection (1)(g),
2529 (h), (i), (n) and (u) of this section, an additional license tax
2530 for the privilege of doing business within any municipality or
2531 county in which the licensee is located in the amount of Two
2532 Hundred Twenty-five Dollars (\$225.00) on purchases exceeding Five
2533 Thousand Dollars (\$5,000.00) and Two Hundred Twenty-five Dollars
2534 (\$225.00) for each additional purchase of Five Thousand Dollars
2535 (\$5,000.00), or fraction thereof.

2536 (ii) In addition to the tax imposed in paragraph
2537 (a) of this subsection, there is imposed and shall be collected by
2538 the department from each permittee described in subsection (1)(o)
2539 and (s) of this section, an additional license tax for the
2540 privilege of doing business within any municipality or county in
2541 which the licensee is located in the amount of Two Hundred Fifty
2542 Dollars (\$250.00) on purchases exceeding Five Thousand Dollars
2543 (\$5,000.00) and Two Hundred Twenty-five Dollars (\$225.00) for each
2544 additional purchase of Five Thousand Dollars (\$5,000.00), or
2545 fraction thereof.



2546 (iii) Any person who has paid the additional
2547 privilege license tax imposed by this paragraph, and whose permit
2548 is renewed, may add any unused fraction of Five Thousand Dollars
2549 (\$5,000.00) purchases to the first Five Thousand Dollars
2550 (\$5,000.00) purchases authorized by the renewal permit, and no
2551 additional license tax will be required until purchases exceed the
2552 sum of the two (2) figures.

2553 (c) If the licensee is located within a municipality,
2554 the department shall pay the amount of additional license tax
2555 collected under this section to the municipality, and if outside a
2556 municipality the department shall pay the additional license tax
2557 to the county in which the licensee is located. Payments by the
2558 department to the respective local government subdivisions shall
2559 be made once each month for any collections during the preceding
2560 month.

2561 (3) When an application for any permit, other than for
2562 renewal of a permit, has been rejected by the department, such
2563 decision shall be final. Appeal may be made in the manner
2564 provided by Section 67-1-39. Another application from an
2565 applicant who has been denied a permit shall not be reconsidered
2566 within a twelve-month period.

2567 (4) The number of permits issued by the department shall not
2568 be restricted or limited on a population basis; however, the
2569 foregoing limitation shall not be construed to preclude the right



2570 of the department to refuse to issue a permit because of the
2571 undesirability of the proposed location.

2572 (5) If any person shall engage or continue in any business
2573 which is taxable under this section without having paid the tax as
2574 provided in this section, the person shall be liable for the full
2575 amount of the tax plus a penalty thereon equal to the amount
2576 thereof, and, in addition, shall be punished by a fine of not more
2577 than One Thousand Dollars (\$1,000.00), or by imprisonment in the
2578 county jail for a term of not more than six (6) months, or by both
2579 such fine and imprisonment, in the discretion of the court.

2580 (6) It shall be unlawful for any person to consume alcoholic
2581 beverages on the premises of any hotel restaurant, restaurant,
2582 club or the interior of any public place defined in Chapter 1,
2583 Title 67, Mississippi Code of 1972, when the owner or manager
2584 thereof displays in several conspicuous places inside the
2585 establishment and at the entrances of establishment a sign
2586 containing the following language: NO ALCOHOLIC BEVERAGES
2587 ALLOWED.

2588 **SECTION 17.** Section 27-71-21, Mississippi Code of 1972, is
2589 amended as follows:

2590 27-71-21. Before any person shall engage in the business of
2591 manufacturing or retailing of alcoholic beverages, he may be
2592 required to enter into a bond payable to the State of Mississippi,
2593 conditioned that he will conduct said business strictly in
2594 accordance with the laws of the State of Mississippi, and that he



2595 will comply with the rules and regulations prescribed by the
2596 department, and pay all taxes due the State of Mississippi. The
2597 amount of a bond required of a manufacturer, not including a
2598 producer of native wine * * *, native spirit, or craft spirit,
2599 shall not exceed One Hundred Thousand Dollars (\$100,000.00), and
2600 the amount required of a retailer shall be Five Thousand Dollars
2601 (\$5,000.00). Provided, however, any retailer whose check for
2602 purchase of merchandise or payment of taxes shall be dishonored
2603 may be required by the department to post additional bond not to
2604 exceed Five Thousand Dollars (\$5,000.00). Such bond shall be made
2605 in a surety company authorized to do business in the State of
2606 Mississippi and shall be approved by the department. The
2607 department shall be authorized to institute suit in the proper
2608 court for any violation of the condition of said bonds. The
2609 amount of the bond required of a producer of native wine * * *,
2610 native spirit, or craft spirit, shall be Five Thousand Dollars
2611 (\$5,000.00).

2612 As an alternative to entering into a bond as required by this
2613 section, any person who shall engage in the business of
2614 manufacturing or retailing alcoholic beverages may, subject to the
2615 same conditions of conduct required for bonds, deposit with the
2616 State Treasurer the equivalent amount of the bond required for
2617 that particular person in cash or securities. The only securities
2618 allowable for this purpose are those which may legally be
2619 purchased by a bank or for trust funds, having a market value not



less than that of the required bond. The department shall file notice with the Treasurer for any violation of the conditions of the cash or security deposit.

SECTION 18. Section 27-77-1, Mississippi Code of 1972, is amended as follows:

27-77-1. As used in this chapter:

(a) "Agency" means the commissioner acting directly or through his duly authorized officers, agents, representatives and employees, to perform duties and powers prescribed by the laws of this state to be performed by the Commissioner of Revenue or the Department of Revenue.

(b) "Board of Review" means the Board of Review of the Department of Revenue as appointed by the commissioner under Section 27-77-3, and also means a panel of the Board of Review when an appeal is considered by a panel of the Board of Review instead of the Board of Review en banc.

(c) "Board of Tax Appeals" means the Board of Tax Appeals as created under Section 27-4-1.

(d) "Chairman" means the Chairman of the Board of Tax Appeals.

(e) "Commissioner" means the Commissioner of the Department of Revenue.

(f) "Denial" means the final decision of the staff of the agency to deny the claim, request for waiver or application being considered. In this context, staff of the agency does not



2645 include the Board of Review or the Board of Tax Appeals. "Denial"
2646 does not mean the act of returning or refusing to consider a
2647 claim, request for waiver or application for permit, IFTA license,
2648 IRP registration, title or tag by the staff of the agency due to a
2649 lack of information and/or documentation unless the return or
2650 refusal is in response to a representation by the person who filed
2651 the claim, request for waiver or application in issue that
2652 information and/or documentation indicated by the staff of the
2653 agency to be lacking cannot or will not be provided.

2654 (g) "Designated representative" means an individual who
2655 represents a person in an administrative appeal before a hearing
2656 officer of the agency, before the Board of Review or before the
2657 Board of Tax Appeals.

2658 (h) "Executive director" means the Executive Director
2659 of the Board of Tax Appeals.

2660 (i) "IFTA license" means a permit, license or decal
2661 which the agency is authorized to issue or revoke under the
2662 Interstate Commercial Carriers Motor Fuel Tax Law (Section 27-61-1
2663 et seq.) or the International Fuel Tax Agreement.

2664 (j) "IFTA licensee" means a person holding the IFTA
2665 license, applying for an IFTA license or renewing an IFTA license.

2666 (k) "IRP registration" means the registration of a
2667 vehicle under the provisions of the International Registration
2668 Plan.



2669 (1) "IRP registrant" means a person in whose name a
2670 vehicle or vehicles are registered under the provisions of the
2671 International Registration Plan.

2672 (m) "IRP credentials" means the cab card and license
2673 plate issued by the commissioner or agency in accordance with the
2674 International Registration Plan.

2675 (n) "Last known address" when referring to the mailing
2676 of a notice of intent to suspend, revoke or to order the surrender
2677 and/or seizure of the permit, IFTA license, IRP registration, IRP
2678 credentials, tag or title or to the mailing of a denial of the
2679 permit, IFTA license, IRP registration, tag or title, means the
2680 last mailing address of the person being sent the notice as it
2681 appears on the record of the agency in regard to the permit, IFTA
2682 license, IRP registration, tag or title in issue. All other
2683 references to "last known address" in this chapter mean the
2684 official mailing address that the hearing officer, the Board of
2685 Review or the executive director has for the addressee in their
2686 file on the administrative appeal in which the document or item is
2687 being mailed to the addressee. The addressee is presumed to have
2688 received any document or item mailed to his official mailing
2689 address. The commissioner, by regulation, shall prescribe the
2690 procedure for establishing an official mailing address in the
2691 administrative appeal process for appeals before an administrative
2692 hearing officer or the Board of Review of the Department of
2693 Revenue and the procedure for changing that official mailing



2694 address. The Board of Tax Appeals, by regulation, shall prescribe
2695 the procedure for establishing an official mailing address in the
2696 administrative appeal process before that board and the procedure
2697 for changing that official mailing address. It is the
2698 responsibility of the addressee to make sure that his official
2699 mailing address is correct.

2700 (o) "Mail," "mailed" or "mailing" means placing the
2701 document or item referred to in United States mail, postage
2702 prepaid, via mail, addressed to the person to whom the document or
2703 item is to be sent at the last known address of that person.
2704 Where a person is represented in an administrative appeal before a
2705 hearing officer, the Board of Review or the Board of Tax Appeals
2706 by a designated representative, the terms "mail," "mailed" or
2707 "mailing" when referring to sending a document or item to that
2708 person shall also mean placing the document or item referred to in
2709 United States mail, via mail, postage prepaid, to the last known
2710 address of that person's designated representative. Mailing to
2711 the designated representative of a taxpayer, permittee, IFTA
2712 licensee, IRP registrant, tag holder or title interest holder
2713 shall constitute mailing and notice to the taxpayer, permittee,
2714 IFTA licensee, IRP registrant, tag holder or title interest
2715 holder.

2716 (p) "Permit" means a type of license or permit that the
2717 agency is authorized to issue, suspend or revoke, such as a sales



2718 tax permit, a beer permit, a tobacco permit, a dealer license, or
2719 designated agent status, but does not include:

2720 (i) Any type of permit issued under the Local
2721 Option Alcoholic Beverage Control Law, Section 67-1-1 et seq.,
2722 under the Mississippi Native Wine Law of 1976, Section 67-5-1 et
2723 seq., or under the Mississippi Native * * * and Craft Spirits Law,
2724 Section 67-11-1 et seq.;

2725 (ii) An IFTA license; or

2726 (iii) An IRP registration, including the IRP
2727 credential issued as a result of IRP registration.

2728 (q) "Permittee" means a person holding a permit,
2729 applying for a permit or renewing a permit.

2730 (r) "Person" means a natural person, partnership,
2731 limited partnership, corporation, limited liability company,
2732 estate, trust, association, joint venture, other legal entity or
2733 other group or combination acting as a unit, and includes the
2734 plural as well as the singular in number. "Person" includes the
2735 state, county, municipal, other political subdivision and any
2736 agency, institution or instrumentality thereof, but only when used
2737 in the context of a taxpayer, permittee, IFTA licensee, IRP
2738 registrant, tag holder or title interest holder.

2739 (s) "Refund claim" means a claim made in writing by a
2740 taxpayer and received by the agency wherein the taxpayer indicates
2741 that he overpaid taxes to the agency and requests a refund of the



2742 overpayment and/or a credit against current or future taxes for
2743 the overpayment.

2744 (t) "Resident," when used to describe a taxpayer or
2745 petitioner, means a natural person whose residence and place of
2746 abode is within the State of Mississippi.

2747 (u) "Tag" means a type of license tag, plate or
2748 registration card for a motor vehicle or trailer that the agency
2749 is authorized under the Mississippi Motor Vehicle Privilege Tax
2750 Law, Section 27-19-1 et seq., or under the Motor Vehicle Dealer
2751 Tag Permit Law, Section 27-19-301 et seq., to issue or approve
2752 before issuance, but does not include other types of license tags
2753 or plates issued by the county tax collectors except for
2754 personalized license tags and only to the extent that the agency
2755 determines under Section 27-19-48 that a personalized license tag
2756 applied for is considered obscene, slandering, insulting or vulgar
2757 in ordinary usage or demands the surrender or orders the seizure
2758 of the tag where issued in error.

2759 (v) "Tag holder" means the person in whose name a tag
2760 is registered or the person applying for a tag.

2761 (w) "Tag penalty" means the penalties imposed under
2762 Sections 27-19-63 and 27-51-43 for any delinquency in the payment
2763 of motor vehicle privilege tax and ad valorem tax on a motor
2764 vehicle which can be waived by the agency for good reason shown.
2765 Pursuant to Section 27-51-103, imposition of this ad valorem tag
2766 penalty at the maximum rate of twenty-five percent (25%) also



2767 results in ineligibility for the credit against motor vehicle ad
2768 valorem taxes provided by that statute. Waiver of the twenty-five
2769 percent (25%) delinquency penalty by the agency under Section
2770 27-51-43 shall reinstate credit eligibility.

2771 (x) "Tax" means a tax, fee, penalty and/or interest
2772 which the agency is required by either general law or by local and
2773 private law to administer, assess and collect.

2774 (y) "Taxpayer" means a person who is liable for or paid
2775 any tax to the agency.

2776 (z) "Title" means a title to a motor vehicle or
2777 manufactured housing issued by the agency under the Mississippi
2778 Motor Vehicle Title Law, Section 63-21-1 et seq.

2779 (aa) "Title interest holder" shall mean the owner or
2780 lienholder in a motor vehicle or manufactured housing as indicated
2781 on a title issued by the agency or as indicated on an application
2782 to the agency for the issuance of a title.

2783 **SECTION 19.** Section 27-77-17, Mississippi Code of 1972, is
2784 amended as follows:

2785 27-77-17. Except as to the determination of whether a tag
2786 penalty should be waived under Section 27-51-43, the provisions of
2787 this chapter shall not apply to any action taken by the agency,
2788 commissioner or the Department of Revenue in regard to ad valorem
2789 taxes, including, but not limited to, the determination under
2790 Section 27-31-107 as to whether property is entitled to a new or
2791 expanded enterprise exemption, the duties and actions performed



2792 under the Homestead Exemption Law of 1946, being Section 27-33-1
2793 et seq., the actions taken as the result of the examination of the
2794 recapitulation of the assessment rolls of the counties under
2795 Section 27-35-113, the actions relating to the examination of the
2796 assessment rolls under Section 27-35-127, and the ad valorem
2797 assessment of railroads, public service corporations, nuclear
2798 generating plants, railcar companies, airline companies, motor
2799 vehicles, manufactured homes and mobile homes. The provisions of
2800 this chapter shall not apply to any action of the agency,
2801 commissioner or Department of Revenue under the Local Option
2802 Alcoholic Beverage Control Law, being Section 67-1-1 et seq., or
2803 any action under the Mississippi Native Wine Law of 1976, being
2804 Section 67-5-1 et seq., or any action under the Mississippi
2805 Native * * * and Craft Spirits Law, being Section 67-11-1 et seq.

2806 **SECTION 20.** This act shall take effect and be in force from
2807 and after July 1, 2025.

