

By: Representatives Hawkins, Barton,
Carpenter, Deweese, Grady, Hall, Harris,
Hulum, Keen, McMillan, Powell, Yates

To: State Affairs

HOUSE BILL NO. 1284
(As Passed the House)

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 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.

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



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

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



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

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

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

321 (iii) The term includes:



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

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

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

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

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



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

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

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

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

361 A. Owned by the Pearl River Valley
362 Water Supply District, and/or

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

368 C. Located within the Reservoir
369 Community District, zoned commercial, west of Old Fannin Road,
370 south of Spillway Road and extending to the boundary of the
371 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,



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

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

11. Any facility and related property:

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

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

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

12. Any facility and related property that:

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

b. For a fee is used to host events,

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

13. The clubhouse and associated golf course 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



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

b. 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;

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

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



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

500 19. Any facility and related property:

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

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

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

514 a. A county traversed by Interstate 55
515 and Interstate 20, and

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

518 21. Any municipality with a population in
519 excess of two thousand (2,000) according to the latest federal
520 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;



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



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

597 ALSO,

598 The Northeast 38 acres of the Southwest Quarter of Section
599 21, Township 7 South, Range 4 East, Union County, Mississippi.

600 ALSO,

601 The South 81 1/2 acres of the Southwest Quarter of Section
602 21, Township 7 South, Range 4 East, Union County, Mississippi;

603 34. A municipality in which U.S. Highway 51
604 and Mississippi Highway 16 intersect;

605 35. A municipality in which Interstate 20
606 passes over Mississippi Highway 15;

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

611 37. A municipality in which Mississippi
612 Highway 28 and Mississippi Highway 29 North intersect;

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



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

635 39. A municipality through which run
636 Mississippi Highway 43 and U.S. Highway 80;

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

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



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

646 43. Any facility located on land more
647 particularly described as follows:

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

656 44. Any facility located on land more
657 particularly described as follows:

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



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

677 45. Any facility that:

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

684 b. Includes a caterer's kitchen and
685 green room for entertainment preparation;

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

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



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

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

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

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

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

713 51. Any municipality in which U.S. Highway 49
714 and Mississippi Highway 469 intersect;

715 52. Any facility that is:



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

719 b. Used by such organization for its
720 headquarters and other organization related purposes; and

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

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

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

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



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

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

752 54. Any municipality in which Mississippi
753 Highway 340 meets Mississippi Highway 15;

754 55. Any municipality in which Mississippi
755 Highway 540 and Mississippi Highway 149 intersect;

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

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



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

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

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



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

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

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



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

840 a. A county traversed by Interstate 55
841 and Interstate 20, and

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

844 63. Any municipality in which Mississippi
845 Highway 12 meets Mississippi Highway 17;

846 64. Any municipality in which U.S. Highway 49
847 and Mississippi Highway 469 intersect;

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

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

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



862 Interstate 20, with GPS coordinates of approximately
863 32.34903152971068, -90.46047660172901;

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

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

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

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

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



887 Highway 57/63, with GPS coordinates of approximately
888 31.14184097577295, -88.53287700849411;

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

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

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

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



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

914 78. A municipality in which Mississippi
915 Highway 492 meets Mississippi Highway 35;

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

919 80. An area situated in the SW 1/4 of Section
920 12, T7N-R2E, Madison County, Mississippi, and commencing at the
921 point on the Ross Barnett Reservoir directly east of the
922 intersection of North Natchez Street and Louisiana Street, then go
923 west on Louisiana Street to the intersection of Louisiana Street
924 and Andrew Jackson Street, then west on Andrew Jackson Street to
925 the intersection of Andrew Jackson Street and Choctaw Street, then
926 north on Choctaw Street to the intersection of Choctaw Street and
927 Republic Street, then west on Republic Street to the intersection
928 of Republic Street and Port Street, then north on Port Street to
929 the Natchez Trace right-of-way, then east on the Natchez Trace
930 right-of-way to the Ross Barnett Reservoir, then following the
931 Ross Barnett Reservoir south back to the point of beginning;

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



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



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

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

980 82. The clubhouse at a country club located:

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

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



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

988 83. Any facility located on North Jackson
989 Street in a municipality through which run Mississippi Highway 8
990 and Mississippi Highway 15, with GPS coordinates of approximately
991 33.913692, -89.005219;

992 84. Any facility located on North Jackson
993 Street in a municipality through which run Mississippi Highway 8
994 and Mississippi Highway 15, with GPS coordinates of approximately
995 33.905581, -89.00200;

996 85. Any facility located on land more
997 particularly described as follows:
998 Commencing at the Southeast corner of Section 4, Township 6
999 South, Range 18 West, Pearl River County, Mississippi; thence
1000 West 1310.00 feet to a T-bar; thence North 745.84 feet; thence
1001 East 132.00 feet to a 1" iron pipe; thence North 83.61 feet
1002 for the Point of Beginning; thence South 79 degrees 02 minutes
1003 61 seconds West 248.28 feet; thence West 76.35 feet; thence
1004 North 20 degrees 00 minutes 00 seconds West 185.54 feet;
1005 thence North 52 degrees 43 minutes 14 seconds East 365.98 feet
1006 to a 1" iron pipe on the West margin of Henry Smith Road, a
1007 gravel/paved, public road; thence along said margin South 17
1008 degrees 59 minutes 13 seconds East 299.09 feet; thence South
1009 64.39 feet to the Point of Beginning. This parcel containing
1010 2.19 acres and being a part of the East 1/2 of Section 4,



1011 Township 6 South, Range 18 West, Pearl River County,
1012 Mississippi.

1013 INDEXING: BEING A PART OF THE EAST 1/2 OF SECTION 4,
1014 TOWNSHIP 6 SOUTH, RANGE 18 WEST, PEARL RIVER COUNTY,
1015 MISSISSIPPI;

1016 86. Any facility located on land in a county
1017 through which run Mississippi Highway 25 and U.S. Highway 82 and
1018 more particularly described as follows: Beginning at a point with
1019 GPS coordinates of approximately 33.331869, -88.715054; then
1020 running in a straight line to a point with GPS coordinates of
1021 approximately 33.336207, -88.713453; then running in a straight
1022 line to a point with GPS coordinates of approximately 33.335369,
1023 -88.709835; then running in a straight line to a point with GPS
1024 coordinates of approximately 33.330870, -88.711496; then running
1025 in a straight line to a point with GPS coordinates of
1026 approximately 33.331869, -88.715054 and the point of the
1027 beginning;

1028 87. Any facility located on land that is
1029 owned by a community college that is located in a county through
1030 which run U.S. Highway 51 and Mississippi Highway 4;

1031 88. Any facility located on Mississippi
1032 Highway 23/178 in a municipality in which Mississippi Highway
1033 23/178 and Stone Drive intersect, with GPS coordinates of
1034 approximately 34.235269, -88.262409;



1035 89. Any facility located on U.S. Highway 51
1036 in a municipality through which run Interstate 55, U.S. Highway 51
1037 and the Natchez Trace Parkway, with GPS coordinates of
1038 approximately 32.42042°N, 90.13473°W;

1039 90. Any facility located on Mullican Road in
1040 a county through which run U.S. Highway 84 and Interstate 59,
1041 with GPS coordinates of approximately 31.73395N, 89.18186W;

1042 91. Any facility located on land in a county
1043 through which run Mississippi Highway 25 and U.S. Highway 82 and
1044 more particularly described as follows: Beginning at a point with
1045 GPS coordinates of approximately 33.37391, -88.80645; then running
1046 in a straight line to a point with GPS coordinates of
1047 approximately 33.37391, -88.79972; then running in a straight line
1048 to a point with GPS coordinates of approximately 33.36672,
1049 -88.80644; then running in a straight line to a point with GPS
1050 coordinates of approximately 33.36674, -88.79971; then running in
1051 a straight line to a point with GPS coordinates of approximately
1052 33.37391, -88.80645 and the point of the beginning;

1053 92. Any facility located on land more
1054 particularly described as follows:
1055 All that part of the South half (S 1/2) of the SE 1/4 of NE 1/4 of
1056 Section 14, Township 4 North, Range 15 West, lying and being West
1057 of State Highway No. 589, containing one (1) acre, more or less.
1058 LESS AND EXCEPT:



1059 Begin at the point of intersection of the North line of the South
1060 1/2 of the Southeast 1/4 of the Northeast 1/4 of Section 14,
1061 Township 4 North, Range 15 West with the present Southwesterly
1062 right-of-way line of Mississippi Highway No. 589, said point is
1063 also the Northeast corner of grantor property; said point is 50.6
1064 feet West of Station 7 + 59.27 on the centerline of survey of
1065 Mississippi Highway No. 589 as shown on the plans for State
1066 Project No. SP-0014-2(10); from said POINT OF BEGINNING run thence
1067 South 08°57' East along said present Southwesterly right-of-way
1068 line, a distance of 37.1 feet to a point that is perpendicular to
1069 and 50 feet Southwesterly of Station 7 + 30 on the centerline of
1070 survey of Mississippi Highway 589 as shown on the plans for said
1071 project; run thence South 81°03' West, a distance of 35.7 feet to
1072 the West line of the South 1/2 of the Southeast 1/4 of the
1073 Northeast 1/4 of said Section 14 and the West line of grantors
1074 property; run thence North along said West property line, a
1075 distance of 42.2 feet to the Northwest corner of the South 1/2 of
1076 the Southeast 1/4 of the Northeast 1/4 of said Section 14 and the
1077 Northwest corner of grantors property; run thence East along
1078 grantors North property line, a distance of 29.5 feet to the POINT
1079 OF BEGINNING containing 0.03 acres, more or less, and all being
1080 situated in and a part of the South 1/2 of the Southeast 1/4 of
1081 the Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
1082 Lamar County, Mississippi.
1083 LESS AND EXCEPT:



1084 A part of the South one-half of the Southeast 1/4 of Northeast
1085 1/4, Northerly of a certain fence and West of Mississippi State
1086 Highway 589, in Section 14, Township 4 North, Range 15 West, Lamar
1087 County, Mississippi and more particularly described as commencing
1088 at a pine (lighter) stake being used as the Southwest corner of
1089 the Northeast 1/4 of Southeast 1/4 of the above said Section 14,
1090 thence North and along the West line of the East 1/4 of the above
1091 said Section 14 1638.8 feet to the POINT OF BEGINNING. Thence
1092 continue North and along the West line of the East 1/4 of the
1093 above said Section 14, 278.5 feet to the Southerly line of the
1094 property Bobby G. Aultman and Marilyn S. Aultman previously sold
1095 to the Mississippi State Highway Department; thence North 81°03'
1096 East and along the above said Southerly property line for 35.7
1097 feet more or less to the Westerly right-of-way line of Mississippi
1098 State Highway 589; thence Southeasterly and along the above said
1099 Westerly right-of-way line 232.7 feet to a concrete right-of-way
1100 marker; thence South 51°39' West and along the Northerly line of a
1101 wooden fence 88 feet to the POINT OF BEGINNING.

1102 AND ALSO:

1103 A parcel of land in a part of the Southeast 1/4 of Northwest 1/4
1104 and a part of the Southwest 1/4, Section 14, Township 4 North,
1105 Range 15 West, Lamar County, Mississippi, and more particularly
1106 described as beginning at a point where the Southerly right-of-way
1107 line of U.S. Highway 98 intersects the West line of the above said
1108 Southeast 1/4 of Northwest 1/4; thence North 67°34' East and along



1109 the Southerly right-of-way line of said highway 208.75 feet;
1110 thence South 208.75 feet; thence South 67°34' West 208.75 feet;
1111 thence South 141.3 feet; thence North 89°07'30" West 388.9 feet to
1112 the centerline of Parkers Creek; thence Northerly and along the
1113 centerline of said creek for the next three (3) calls: North
1114 35°53' East 115.6 feet; North 25°05' East 68.5 feet; North
1115 09°51'30" West 64.3 feet to the Southerly right-of-way line of
1116 U.S. Highway 98; thence North 67°34' East and along the Southerly
1117 right-of-way line of said highway 327.85 feet to the POINT OF
1118 BEGINNING. The above described area contains 3.02 acres.

1119 AND ALSO:

1120 Commencing at the Southwest corner of the Southwest 1/4 of the
1121 Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
1122 Lamar County, Mississippi, run South 88°05'27" East 310.00 feet,
1123 thence South 0°53'16" West 60.50 feet to a point on a fence line,
1124 thence run along fence line South 88°05'27" East 718.93 feet to
1125 the POINT OF BEGINNING, thence North 08°48'10" West 714.67 feet to
1126 a point on the South right-of-way line of Highway No. 98, thence
1127 along said right-of-way along a curve to the right with a delta
1128 angle of 02°04'26" having a radius of 5603.58 feet and an arc
1129 length of 202.84 feet, with a chord bearing a distance of North
1130 71°53'47" East 202.83 feet to a Concrete Highway right-of-way
1131 marker, thence South 20°09'13" East 328.13 feet, thence South
1132 69°00'47" East 117.68 feet, thence South 0°58'19" West 429.12 feet
1133 to a Point on Possession Line fence, thence along said fence North



1134 88°05'27" West 299.23 feet back to the POINT OF BEGINNING,
1135 containing 5.0885 acres, more or less and being situated in the SW
1136 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of said Section 14,
1137 together with all improvements and appurtenances thereunto
1138 belonging.

1139 AND ALSO:

1140 PARCEL NUMBER ONE: That part of the Northwest Quarter of the
1141 Southwest Quarter (Northwest 1/4 of the Southwest 1/4) of Section
1142 14, Township 4 North, Range 15 West, of Lamar County, Mississippi,
1143 being located and situated East of the center thread of Mill Creek
1144 as the same presently runs through and bisects said 40-acre tract,
1145 and comprising 10.9 acres, more or less, and all being part of the
1146 Northwest Quarter of the Southwest Quarter (Northwest 1/4 of the
1147 Southwest 1/4) of said Section, Township and Range, Lamar County,
1148 Mississippi.

1149 AND ALSO:

1150 PARCEL NUMBER TWO: A part of the Southeast Quarter of the
1151 Northwest Quarter (Southeast 1/4 of the Northwest 1/4) and part of
1152 the Northeast Quarter of the Southwest (Northeast 1/4 of the
1153 Southwest 1/4) all in Section 14, Township 4 North, Range 15 West,
1154 Lamar County, Mississippi, being more particularly described as
1155 follows, to wit:

1156 Beginning at a point where the South margin of State Highway 98
1157 intersects the West margin of the Southeast 1/4 of the Northwest
1158 1/4 of Section 14, Township 4 North, Range 15 West, and run



1159 Easterly along the South margin of said highway right-of-way
1160 208.75 feet; thence South 208.75 feet; thence Westerly parallel
1161 with the South margin of said highway right-of-way 208.75 feet to
1162 the West forty line; thence North 208.75 feet to the POINT OF
1163 BEGINNING, containing 1 acre, more or less.

1164 LESS AND EXCEPT:

1165 Begin at the point of intersection of an Easterly line of grantors
1166 property with the present Southerly right-of-way line of U.S.
1167 Highway 98 as shown on the plans for State Project No.
1168 97-0014-02-044-10; from said POINT OF BEGINNING run thence South
1169 02°56' West along said Easterly property line, a distance of 127.6
1170 feet; thence run South 69°11' West, a distance of 52.9 feet;
1171 thence run South 67°13' West, a distance of 492.7 feet to the
1172 Westerly line of grantors property and the center of a creek;
1173 thence run Northerly along said Westerly property line and said
1174 center of creek, a distance of 122.8 feet to said present
1175 Southerly right-of-way line; thence run North 67°13' East along
1176 said present Southerly right-of-way line, a distance of 553.4 feet
1177 to the POINT OF BEGINNING, containing 1.43 acres, more or less,
1178 and being situated in and a part of the North 1/2 of the Southwest
1179 1/4 of Section 14, Township 4 North, Range 15 West, Lamar County,
1180 Mississippi.

1181 LESS AND EXCEPT:

1182 COMMENCING AT THE SOUTHWEST CORNER OF SECTION 14, TOWNSHIP 4
1183 NORTH, RANGE 15 WEST, LAMAR COUNTY, MISSISSIPPI, PROCEED EAST



1184 2136.60 FEET; THENCE NORTH 2508.67 FEET TO AN IRON PIN AND THE
1185 POINT OF BEGINNING OF THE PARCEL HEREIN DESCRIBED.
1186 FROM THE DESCRIBED POINT OF BEGINNING, PROCEED NORTH 11°19'49"
1187 EAST 217.55 FEET TO AN IRON PIN; THENCE NORTH 40°11'01" EAST
1188 118.28 FEET TO AN IRON PIN; THENCE NORTH 22°24'39" WEST 179.15
1189 FEET TO AN IRON PIN ON THE SOUTHERN BOUNDARY OF U.S. HIGHWAY 98;
1190 THENCE ALONG THE SOUTHERN RIGHT-OF-WAY BOUNDARY OF SAID HIGHWAY AS
1191 FOLLOWS: SOUTH 67°35'21" WEST 699.55 FEET TO AN IRON PIN; THENCE
1192 SOUTH 69°16'57" WEST 67.67 FEET TO A CONCRETE RIGHT-OF-WAY MARKER;
1193 THENCE SOUTH 67°35'21" WEST 310.34 FEET TO AN IRON PIN; THENCE
1194 LEAVING SAID RIGHT-OF-WAY SOUTH 01°25'53" WEST 667.21 FEET TO AN
1195 IRON PIN; THENCE NORTH 67°35'21" EAST 491.91 FEET TO AN IRON PIN;
1196 THENCE NORTH 22°24'39" WEST 193.77 FEET TO AN IRON PIN; THENCE
1197 NORTH 67°35'21" EAST 629.48 FEET BACK TO THE POINT OF BEGINNING.
1198 SAID PARCEL CONTAINS 12.39 ACRES AND IS LOCATED PART IN THE SE 1/4
1199 OF THE NW 1/4, PART IN THE NE 1/4 OF THE SW 1/4, AND PART IN THE
1200 NW 1/4 OF THE SW 1/4, ALL IN SECTION 14, TOWNSHIP 4 NORTH, RANGE
1201 15 WEST, LAMAR COUNTY, MISSISSIPPI.

1202 The status of these municipalities, districts, clubhouses,
1203 facilities, golf courses and areas described in this paragraph
1204 (o)(iii) as qualified resort areas does not require any
1205 declaration of same by the department.

1206 The governing authorities of a municipality described, in
1207 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,
1208 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61,



1209 63, 64, 66, 67, 68, 73, 74, 83 or 84 of this paragraph (o)(iii)
1210 may by ordinance, with respect to the qualified resort area
1211 described in the same item: specify the hours of operation of
1212 facilities offering alcoholic beverages for sale; specify the
1213 percentage of revenue that facilities offering alcoholic beverages
1214 for sale must derive from the preparation, cooking and serving of
1215 meals and not from the sale of beverages; and designate the areas
1216 in which facilities offering alcoholic beverages for sale may be
1217 located.

1218 (p) "Native wine" means any product, produced in
1219 Mississippi for sale, having an alcohol content not to exceed
1220 twenty-one percent (21%) by weight and made in accordance with
1221 revenue laws of the United States, which shall be obtained
1222 primarily from the alcoholic fermentation of the juice of ripe
1223 grapes, fruits, berries, honey or vegetables grown and produced in
1224 Mississippi; provided that bulk, concentrated or fortified wines
1225 used for blending may be produced without this state and used in
1226 producing native wines. The department shall adopt and promulgate
1227 rules and regulations to permit a producer to import such bulk
1228 and/or fortified wines into this state for use in blending with
1229 native wines without payment of any excise tax that would
1230 otherwise accrue thereon.

1231 (q) "Native winery" means any place or establishment
1232 within the State of Mississippi where native wine is produced, in
1233 whole or in part, for sale.



1234 (r) "Bed and breakfast inn" means an establishment
1235 within a municipality where in consideration of payment, breakfast
1236 and lodging are habitually furnished to travelers and wherein are
1237 located not less than eight (8) and not more than nineteen (19)
1238 adequately furnished and completely separate sleeping rooms with
1239 adequate facilities, that persons usually apply for and receive as
1240 overnight accommodations; however, such restriction on the minimum
1241 number of sleeping rooms shall not apply to establishments on the
1242 National Register of Historic Places. No place shall qualify as a
1243 bed and breakfast inn under this article unless on the date of the
1244 initial application for a license under this article more than
1245 fifty percent (50%) of the sleeping rooms are located in a
1246 structure formerly used as a residence.

1247 (s) "Board" shall refer to the Board of Tax Appeals of
1248 the State of Mississippi.

1249 (t) "Spa facility" means an establishment within a
1250 municipality or qualified resort area and owned by a hotel where,
1251 in consideration of payment, patrons receive from licensed
1252 professionals a variety of private personal care treatments such
1253 as massages, facials, waxes, exfoliation and hairstyling.

1254 (u) "Art studio or gallery" means an establishment
1255 within a municipality or qualified resort area that is in the sole
1256 business of allowing patrons to view and/or purchase paintings and
1257 other creative artwork.



1258 (v) "Cooking school" means an establishment within a
1259 municipality or qualified resort area and owned by a nationally
1260 recognized company that offers an established culinary education
1261 curriculum and program where, in consideration of payment, patrons
1262 are given scheduled professional group instruction on culinary
1263 techniques. For purposes of this paragraph, the definition of
1264 cooking school shall not include schools or classes offered by
1265 grocery stores, convenience stores or drugstores.

1266 (w) "Campus" means property owned by a public school
1267 district, community or junior college, college or university in
1268 this state where educational courses are taught, school functions
1269 are held, tests and examinations are administered or academic
1270 course credits are awarded; however, the term shall not include
1271 any "restaurant" or "hotel" that is located on property owned by a
1272 community or junior college, college or university in this state,
1273 and is operated by a third party who receives all revenue
1274 generated from food and alcoholic beverage sales.

1275 (x) "Native spirit" shall mean any beverage, produced
1276 in Mississippi for sale, manufactured primarily by the
1277 distillation of fermented grain, starch, molasses or sugar
1278 produced in Mississippi, including dilutions and mixtures of these
1279 beverages. In order to be classified as "native spirit" under the
1280 provisions of this article, at least fifty-one percent (51%) of
1281 the finished product by volume shall have been obtained from



1282 distillation of fermented grain, starch, molasses or sugar grown
1283 and produced in Mississippi.

1284 (y) "Native distillery" shall mean any place or
1285 establishment within this state where native spirit is produced in
1286 whole or in part for sale.

1287 (z) "Warehouse operator" shall have the meaning
1288 ascribed in Section 67-1-201.

1289 (aa) "Craft spirit" shall mean any alcoholic beverage
1290 produced in whole or in part in Mississippi by a distillery
1291 created under the laws of Mississippi at a location within
1292 Mississippi.

1293 (bb) "Craft distillery" shall mean any place or
1294 establishment within this state where craft spirit is produced in
1295 whole or in part.

1296 **SECTION 8.** Section 67-1-7, Mississippi Code of 1972, is
1297 amended as follows:

1298 67-1-7. (1) Except as otherwise provided in Section 67-9-1
1299 for the transportation and possession of limited amounts of
1300 alcoholic beverages for the use of an alcohol processing
1301 permittee, and subject to all of the provisions and restrictions
1302 contained in this article, the manufacture, sale, distribution,
1303 and transportation of alcoholic beverages shall be lawful, subject
1304 to the restrictions hereinafter imposed, in those counties and
1305 municipalities of this state in which, at a local option election
1306 called and held for that purpose under the provisions of this



1307 article, a majority of the qualified electors voting in such
1308 election shall vote in favor thereof.

1309 Beginning on April 16, 2021, except as otherwise provided in
1310 Section 67-1-51 for holders of a caterer's permit, the
1311 manufacture, sale and distribution of alcoholic beverages shall
1312 not be permissible or lawful in counties except in (a)
1313 incorporated municipalities located within such counties, (b)
1314 qualified resort areas within such counties approved as such by
1315 the department, or (c) clubs within such counties, whether within
1316 a municipality or not. However, any permits issued by the
1317 department between July 1, 2020, and April 15, 2021, for the
1318 manufacture, sale and distribution of alcoholic beverages, whether
1319 or not issued to permittees in such municipalities, qualified
1320 resort areas or clubs, shall be eligible for renewal on or after
1321 April 16, 2021.

1322 The manufacture, sale, distribution and possession of native
1323 wines * * *, native spirits or craft spirits shall be lawful in
1324 any location within any such county except those locations where
1325 the manufacture, sale or distribution is prohibited by law other
1326 than this section or by regulations of the department. However,
1327 notwithstanding this provision, municipalities that have voted in
1328 favor of coming out from under the dry law may enforce such proper
1329 rules and regulations for fixing zones and territories to promote
1330 public health, morals, and safety, as they may by ordinance
1331 provide. The board of supervisors of any county that has voted in



1332 favor of coming out from under the dry law may make such rules and
1333 regulations as to territory outside of municipalities as are
1334 herein provided for municipalities.

1335 Notwithstanding the provisions of any other law,
1336 municipalities may enforce such proper location of package
1337 retailer stores within the municipality by application of a
1338 properly adopted zoning ordinance.

1339 (2) Notwithstanding the foregoing, within any state park or
1340 any state park facility that has been declared a qualified resort
1341 area by the department, and within any qualified resort area as
1342 defined under Section 67-1-5(o)(iii), an on-premises retailer's
1343 permit may be issued for the qualified resort area, and the
1344 permittee may lawfully sell alcoholic beverages for consumption on
1345 his licensed premises regardless of whether or not the county or
1346 municipality in which the qualified resort area is located has
1347 voted in favor of coming out from under the dry law, and it shall
1348 be lawful to receive, store, sell, possess and consume alcoholic
1349 beverages on the licensed premises, and to sell, distribute and
1350 transport alcoholic beverages to the licensed premises. Moreover,
1351 the governing authorities of a municipality in which a qualified
1352 resort area defined under Section 67-1-5(o)(iii)5, 7, 21, 39 or 46
1353 is located, the Pearl River Valley Water Supply District Board
1354 which governs the qualified resort area defined under Section
1355 67-1-5(o)(iii)8.a.A, the board of supervisors of the county in
1356 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



1381 Sections 67-9-1 and 67-1-7(2), shall become applicable in said
1382 county.

1383 (2) Notwithstanding an election reinstating the prohibition
1384 laws in a political subdivision, the holder of a native
1385 wine * * *, native spirit, or craft spirit producer's permit or a
1386 native wine * * *, native spirit, or craft spirit retailer's
1387 permit is allowed to continue to operate under such permits and to
1388 renew such permits. Possession of native wines * * *, native
1389 spirits, or craft spirits and personal property related to the
1390 activities of the native wine permit * * *, native spirit permit,
1391 or craft spirit permit holder which would otherwise be unlawful
1392 under prohibition shall be allowed subject to regulations of the
1393 Alcoholic Beverage Control Division.

1394 **SECTION 10.** Section 67-1-37, Mississippi Code of 1972, is
1395 amended as follows:

1396 67-1-37. The Department of Revenue, under its duties and
1397 powers with respect to the Alcoholic Beverage Control Division
1398 therein, shall have the following powers, functions and duties:

1399 (a) To issue or refuse to issue any permit provided for
1400 by this article, or to extend the permit or remit in whole or any
1401 part of the permit monies when the permit cannot be used due to a
1402 natural disaster or act of God.

1403 (b) To revoke, suspend or cancel, for violation of or
1404 noncompliance with the provisions of this article, or the law
1405 governing the production and sale of native wines * * *, native



1406 spirits, or craft spirits, or any lawful rules and regulations of
1407 the department issued hereunder, or for other sufficient cause,
1408 any permit issued by it under the provisions of this article. The
1409 department shall also be authorized to suspend the permit of any
1410 permit holder for being out of compliance with an order for
1411 support, as defined in Section 93-11-153. The procedure for
1412 suspension of a permit for being out of compliance with an order
1413 for support, and the procedure for the reissuance or reinstatement
1414 of a permit suspended for that purpose, and the payment of any
1415 fees for the reissuance or reinstatement of a permit suspended for
1416 that purpose, shall be governed by Section 93-11-157 or Section
1417 93-11-163, as the case may be. If there is any conflict between
1418 any provision of Section 93-11-157 or Section 93-11-163 and any
1419 provision of this article, the provisions of Section 93-11-157 or
1420 Section 93-11-163, as the case may be, shall control.

1421 (c) To prescribe forms of permits and applications for
1422 permits and of all reports which it deems necessary in
1423 administering this article.

1424 (d) To fix standards, not in conflict with those
1425 prescribed by any law of this state or of the United States, to
1426 secure the use of proper ingredients and methods of manufacture of
1427 alcoholic beverages.

1428 (e) To issue rules regulating the advertising of
1429 alcoholic beverages in the state in any class of media and
1430 permitting advertising of the retail price of alcoholic beverages.



1431 (f) To issue reasonable rules and regulations, not
1432 inconsistent with the federal laws or regulations, requiring
1433 informative labeling of all alcoholic beverages offered for sale
1434 within this state and providing for the standards of fill and
1435 shapes of retail containers of alcoholic beverages; however, such
1436 containers shall not contain less than fifty (50) milliliters by
1437 liquid measure.

1438 (g) Subject to the provisions of subsection (3) of
1439 Section 67-1-51, to issue rules and regulations governing the
1440 issuance of retail permits for premises located near or around
1441 schools, colleges, universities, churches and other public
1442 institutions, and specifying the distances therefrom within which
1443 no such permit shall be issued. The Alcoholic Beverage Control
1444 Division shall not issue a package retailer's or on-premises
1445 retailer's permit for the sale or consumption of alcoholic
1446 beverages in or on the campus of any public school. The Alcoholic
1447 Beverage Control Division shall not issue a package retailer's
1448 permit for the sale of alcoholic beverages in or on the campus of
1449 any community or junior college, college or university.

1450 (h) To adopt and promulgate, repeal and amend, such
1451 rules, regulations, standards, requirements and orders, not
1452 inconsistent with this article or any law of this state or of the
1453 United States, as it deems necessary to control the manufacture,
1454 importation, transportation, distribution, delivery and sale of
1455 alcoholic liquor, whether intended for beverage or nonbeverage use



1456 in a manner not inconsistent with the provisions of this article
1457 or any other statute, including the native wine * * *, native
1458 spirit, and craft spirit laws.

1459 (i) To call upon other administrative departments of
1460 the state, county and municipal governments, county and city
1461 police departments and upon prosecuting officers for such
1462 information and assistance as it may deem necessary in the
1463 performance of its duties.

1464 (j) To prepare and submit to the Governor during the
1465 month of January of each year a detailed report of its official
1466 acts during the preceding fiscal year ending June 30, including
1467 such recommendations as it may see fit to make, and to transmit a
1468 like report to each member of the Legislature of this state upon
1469 the convening thereof at its next regular session.

1470 (k) To inspect, or cause to be inspected, any premises
1471 where alcoholic liquors intended for sale are manufactured,
1472 stored, distributed or sold, and to examine or cause to be
1473 examined all books and records pertaining to the business
1474 conducted therein.

1475 (l) To investigate the administration of laws in
1476 relation to alcoholic liquors in this and other states and any
1477 foreign countries, and to recommend from time to time to the
1478 Governor and through him to the Legislature of this state such
1479 amendments to this article, if any, as it may think desirable.



1480 (m) To designate hours and days when alcoholic
1481 beverages may be sold in different localities in the state which
1482 permit such sale.

1483 (n) To assign employees to posts of duty at locations
1484 where they will be most beneficial for the control of alcoholic
1485 beverages and to take any other action concerning persons employed
1486 under this article as authorized by law and taken in accordance
1487 with the rules, regulations and procedures of the State Personnel
1488 Board.

1489 (o) To enforce the provisions made unlawful by Chapter
1490 3, Title 67 and Section 97-5-49.

1491 (p) To delegate its authority under this article to the
1492 Alcoholic Beverage Control Division, its director or any other
1493 officer or employee of the department that it deems appropriate.

1494 (q) To prescribe and charge a fee to defray the costs
1495 of shipping alcoholic beverages, provided that such fee is
1496 determined in a manner provided by the department by rules and/or
1497 regulations adopted in accordance with the Mississippi
1498 Administrative Procedures Law.

1499 The Alcoholic Beverage Control Division shall not issue any
1500 permit which would conflict with any zoning ordinance legally
1501 adopted by the governing authorities of any municipality or rule
1502 or regulation of any board of supervisors of any county as set
1503 forth in Section 67-1-7(1).



1504 **SECTION 11.** Section 67-1-41, Mississippi Code of 1972, is
1505 amended as follows:

1506 67-1-41. (1) The department is hereby created a wholesale
1507 distributor and seller of alcoholic beverages, not including malt
1508 liquors, within the State of Mississippi. It is granted the right
1509 to import and sell alcoholic beverages at wholesale within the
1510 state, and no person who is granted the right to sell, distribute
1511 or receive alcoholic beverages at retail shall purchase any
1512 alcoholic beverages from any source other than the department,
1513 except as authorized in subsections (4), (9) and (12) of this
1514 section. The department may establish warehouses, and the
1515 department may purchase alcoholic beverages in such quantities and
1516 from such sources as it may deem desirable and sell the alcoholic
1517 beverages to authorized permittees within the state including, at
1518 the discretion of the department, any retail distributors
1519 operating within any military post or qualified resort areas
1520 within the boundaries of the state, keeping a correct and accurate
1521 record of all such transactions and exercising such control over
1522 the distribution of alcoholic beverages as seem right and proper
1523 in keeping with the provisions or purposes of this article.

1524 (2) No person for the purpose of sale shall manufacture,
1525 distill, brew, sell, possess, export, transport, distribute,
1526 warehouse, store, solicit, take orders for, bottle, rectify,
1527 blend, treat, mix or process any alcoholic beverage except in
1528 accordance with authority granted under this article, or as



1529 otherwise provided by law for native wines * * *, native spirits,
1530 or craft spirits.

1531 (3) No alcoholic beverage intended for sale or resale shall
1532 be imported, shipped or brought into this state for delivery to
1533 any person other than as provided in this article, or as otherwise
1534 provided by law for native wines * * *, native spirits, or craft
1535 spirits.

1536 (4) The department may promulgate rules and regulations
1537 which authorize on-premises retailers to purchase limited amounts
1538 of alcoholic beverages from package retailers and for package
1539 retailers to purchase limited amounts of alcoholic beverages from
1540 other package retailers. The department shall develop and provide
1541 forms to be completed by the on-premises retailers and the package
1542 retailers verifying the transaction. The completed forms shall be
1543 forwarded to the department within a period of time prescribed by
1544 the department.

1545 (5) The department may promulgate rules which authorize the
1546 holder of a package retailer's permit to permit individual retail
1547 purchasers of packages of alcoholic beverages to return, for
1548 exchange, credit or refund, limited amounts of original sealed and
1549 unopened packages of alcoholic beverages purchased by the
1550 individual from the package retailer.

1551 (6) The department shall maintain all forms to be completed
1552 by applicants necessary for licensure by the department at all
1553 district offices of the department.



1554 (7) The department may promulgate rules which authorize the
1555 manufacturer of an alcoholic beverage or wine to import, transport
1556 and furnish or give a sample of alcoholic beverages or wines to
1557 the holders of package retailer's permits, on-premises retailer's
1558 permits, native wine * * *, native spirit, or craft spirits
1559 retailer's permits and temporary retailer's permits who have not
1560 previously purchased the brand of that manufacturer from the
1561 department. For each holder of the designated permits, the
1562 manufacturer may furnish not more than five hundred (500)
1563 milliliters of any brand of alcoholic beverage and not more than
1564 three (3) liters of any brand of wine.

1565 (8) The department may promulgate rules disallowing open
1566 product sampling of alcoholic beverages or wines by the holders of
1567 package retailer's permits and permitting open product sampling of
1568 alcoholic beverages by the holders of on-premises retailer's
1569 permits. Permitted sample products shall be plainly identified
1570 "sample" and the actual sampling must occur in the presence of the
1571 manufacturer's representatives during the legal operating hours of
1572 on-premises retailers.

1573 (9) The department may promulgate rules and regulations that
1574 authorize the holder of a research permit to import and purchase
1575 limited amounts of alcoholic beverages from importers, wineries
1576 and distillers of alcoholic beverages or from the department. The
1577 department shall develop and provide forms to be completed by the
1578 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.

(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, the permittee shall pay to the department all taxes, fees and surcharges on the wine that are imposed upon the sale of wine shipped by the department or its warehouse operator. No credit



1604 shall be provided to the permittee for any taxes paid to another
1605 state as a result of the transaction. Package retailers may
1606 charge a service fee for receiving and handling shipments from
1607 wineries on behalf of the purchasers. The department shall
1608 develop and provide forms to be completed by the package retailer
1609 permittees verifying the transaction. The completed forms shall
1610 be forwarded to the department within a period of time prescribed
1611 by the department.

1612 (b) The purchaser of wine that is to be shipped to a
1613 package retailer's store shall be required to get the prior
1614 approval of the package retailer before any wine is shipped to the
1615 package retailer. A purchaser is limited to no more than ten (10)
1616 cases of wine per year to be shipped to a package retailer. A
1617 package retailer shall notify a purchaser of wine within two (2)
1618 days after receiving the shipment of wine. If the purchaser of
1619 the wine does not pick up or take the wine from the package
1620 retailer within thirty (30) days after being notified by the
1621 package retailer, the package retailer may sell the wine as part
1622 of his inventory.

1623 (c) Shipments of wine into this state under this
1624 section shall be made by a duly licensed carrier. It shall be the
1625 duty of every common or contract carrier, and of every firm or
1626 corporation that shall bring, carry or transport wine from outside
1627 the state for delivery inside the state to package retailer
1628 permittees on behalf of consumers, to prepare and file with the



1629 department, on a schedule as determined by the department, of
1630 known wine shipments containing the name of the common or contract
1631 carrier, firm or corporation making the report, the period of time
1632 covered by said report, the name and permit number of the winery,
1633 the name and permit number of the package retailer permittee
1634 receiving such wine, the weight of the package delivered to each
1635 package retailer permittee, a unique tracking number, and the date
1636 of delivery. Reports received by the department shall be made
1637 available by the department to the public via the Mississippi
1638 Public Records Act process in the same manner as other state
1639 alcohol filings.

1640 Upon the department's request, any records supporting the
1641 report shall be made available to the department within a
1642 reasonable time after the department makes a written request for
1643 such records. Any records containing information relating to such
1644 reports shall be kept and preserved for a period of two (2) years,
1645 unless their destruction sooner is authorized, in writing, by the
1646 department, and shall be open and available to inspection by the
1647 department upon the department's written request. Reports shall
1648 also be made available to any law enforcement or regulatory body
1649 in the state in which the railroad company, express company,
1650 common or contract carrier making the report resides or does
1651 business.

1652 Any common or contract carrier that willfully fails to make
1653 reports, as provided by this section or any of the rules and



1654 regulations of the department for the administration and
1655 enforcement of this section, is subject to a notification of
1656 violation. In the case of a continuing failure to make reports,
1657 the common or contract carrier is subject to possible license
1658 suspension and revocation at the department's discretion.

1659 (d) A winery that ships wine under this section shall
1660 be deemed to have consented to the jurisdiction of the courts of
1661 this state, of the department, of any other state agency regarding
1662 the enforcement of this section, and of any related law, rules or
1663 regulations.

1664 (e) Any person who makes, participates in, transports,
1665 imports or receives a shipment in violation of this section is
1666 guilty of a misdemeanor and, upon conviction thereof, shall be
1667 punished by a fine of One Thousand Dollars (\$1,000.00) or
1668 imprisonment in the county jail for not more than six (6) months,
1669 or both. Each shipment shall constitute a separate offense.

1670 (13) If any provision of this article, or its application to
1671 any person or circumstance, is determined by a court to be invalid
1672 or unconstitutional, the remaining provisions shall be construed
1673 in accordance with the intent of the Legislature to further limit
1674 rather than expand commerce in alcoholic beverages to protect the
1675 health, safety, and welfare of the state's residents, and to
1676 enhance strict regulatory control over taxation, distribution and
1677 sale of alcoholic beverages through the three-tier regulatory
1678 system imposed by this article upon all alcoholic beverages to



1679 curb relationships and practices calculated to stimulate sales and
1680 impair the state's policy favoring trade stability and the
1681 promotion of temperance.

1682 **SECTION 12.** Section 67-1-45, Mississippi Code of 1972, is
1683 amended as follows:

1684 67-1-45. No manufacturer, rectifier or distiller of
1685 alcoholic beverages shall sell or attempt to sell any such
1686 alcoholic beverages, except malt liquor, within the State of
1687 Mississippi, except to the department, or as provided in Section
1688 67-1-41, or pursuant to Section 67-1-51. A producer of native
1689 wine * * *, native spirit, or craft spirit may sell native
1690 wines * * *, native spirits, or craft spirits, respectively, to
1691 the department or to consumers at the location of the native
1692 winery * * *, native distillery, craft distillery, or its * * *
1693 other tasting room locations.

1694 Any violation of this section by any manufacturer, rectifier
1695 or distiller shall be punished by a fine of not less than Five
1696 Hundred Dollars (\$500.00), and not more than Two Thousand Dollars
1697 (\$2,000.00), to which may be added imprisonment in the county jail
1698 not to exceed six (6) months.

1699 **SECTION 13.** Section 67-1-51, Mississippi Code of 1972, is
1700 amended as follows:

1701 67-1-51. (1) Permits which may be issued by the department
1702 shall be as follows:



1703 (a) **Manufacturer's permit.** A manufacturer's permit
1704 shall permit the manufacture, importation in bulk, bottling and
1705 storage of alcoholic liquor and its distribution and sale to
1706 manufacturers holding permits under this article in this state and
1707 to persons outside the state who are authorized by law to purchase
1708 the same, and to sell as provided by this article.

1709 Manufacturer's permits shall be of the following classes:

1710 Class 1. Distiller's and/or rectifier's permit, which shall
1711 authorize the holder thereof to operate a distillery for the
1712 production of distilled spirits by distillation or redistillation
1713 and/or to operate a rectifying plant for the purifying, refining,
1714 mixing, blending, flavoring or reducing in proof of distilled
1715 spirits and alcohol.

1716 Class 2. Wine manufacturer's permit, which shall authorize
1717 the holder thereof to manufacture, import in bulk, bottle and
1718 store wine or vinous liquor.

1719 Class 3. Native wine producer's permit, which shall
1720 authorize the holder thereof to produce, bottle, store and sell
1721 native wines.

1722 Class 4. Native spirit producer's permit, which shall
1723 authorize the holder thereof to produce, bottle, store and sell
1724 native spirits.

1725 Class 5. Craft spirit producer's permit, which shall
1726 authorize the holder thereof to perform any act or thing in the
1727 process of making craft spirit, including the manufacture,



1728 importation, bottling, and storage of alcoholic liquor and its
1729 sale.

1730 (b) **Package retailer's permit.** Except as otherwise
1731 provided in this paragraph and Section 67-1-52, a package
1732 retailer's permit shall authorize the holder thereof to operate a
1733 store exclusively for the sale at retail in original sealed and
1734 unopened packages of alcoholic beverages, including native wines,
1735 native spirits * * *, craft spirits, and edibles, not to be
1736 consumed on the premises where sold. Alcoholic beverages shall
1737 not be sold by any retailer in any package or container containing
1738 less than fifty (50) milliliters by liquid measure. A package
1739 retailer's permit, with prior approval from the department, shall
1740 authorize the holder thereof to sample new product furnished by a
1741 manufacturer's representative or his employees at the permitted
1742 place of business so long as the sampling otherwise complies with
1743 this article and applicable department regulations. Such samples
1744 may not be provided to customers at the permitted place of
1745 business. In addition to the sale at retail of packages of
1746 alcoholic beverages, the holder of a package retailer's permit is
1747 authorized to sell at retail corkscrews, wine glasses, soft
1748 drinks, ice, juices, mixers, other beverages commonly used to mix
1749 with alcoholic beverages, and fruits and foods that have been
1750 submerged in alcohol and are commonly referred to as edibles.
1751 Nonalcoholic beverages sold by the holder of a package retailer's
1752 permit shall not be consumed on the premises where sold.



1753 (c) **On-premises retailer's permit.** Except as otherwise
1754 provided in subsection (5) of this section, an on-premises
1755 retailer's permit shall authorize the sale of alcoholic beverages,
1756 including native wines * * *, native spirits, and craft spirits
1757 for consumption on the licensed premises only; however, a patron
1758 of the permit holder may remove one (1) bottle of wine from the
1759 licensed premises if: (i) the patron consumed a portion of the
1760 bottle of wine in the course of consuming a meal purchased on the
1761 licensed premises; (ii) the permit holder securely reseals the
1762 bottle; (iii) the bottle is placed in a bag that is secured in a
1763 manner so that it will be visibly apparent if the bag is opened;
1764 and (iv) a dated receipt for the wine and the meal is available.
1765 Additionally, as part of a carryout order, a permit holder may
1766 sell one (1) bottle of wine to be removed from the licensed
1767 premises for every two (2) entrees ordered. In addition, an
1768 on-premises retailer's permittee at a permitted premises located
1769 on Jefferson Davis Avenue within one-half (1/2) mile north of U.S.
1770 Highway 90 may serve alcoholic beverages by the glass to a patron
1771 in a vehicle using a drive-through method of delivery if the
1772 permitted premises is located in a leisure and recreation district
1773 established under Section 67-1-101. Such a sale will be
1774 considered to be made on the permitted premises. An on-premises
1775 retailer's permit shall be issued only to qualified hotels,
1776 restaurants and clubs, small craft breweries, microbreweries, and
1777 to common carriers with adequate facilities for serving



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

1797 (d) **Solicitor's permit.** A solicitor's permit shall
1798 authorize the holder thereof to act as salesman for a manufacturer
1799 or wholesaler holding a proper permit, to solicit on behalf of his
1800 employer orders for alcoholic beverages, and to otherwise promote
1801 his employer's products in a legitimate manner. Such a permit
1802 shall authorize the representation of and employment by one (1)



1803 principal only. However, the permittee may also, in the
1804 discretion of the department, be issued additional permits to
1805 represent other principals. No such permittee shall buy or sell
1806 alcoholic beverages for his own account, and no such beverage
1807 shall be brought into this state in pursuance of the exercise of
1808 such permit otherwise than through a permit issued to a wholesaler
1809 or manufacturer in the state.

1810 (e) **Native wine retailer's permit.** Except as otherwise
1811 provided in subsection (5) of this section, a native wine
1812 retailer's permit shall be issued only to a holder of a Class 3
1813 manufacturer's permit, and shall authorize the holder thereof to
1814 make retail sales of native wines to consumers for on-premises
1815 consumption or to consumers in originally sealed and unopened
1816 containers at an establishment located on the premises of or in
1817 the immediate vicinity of a native winery. When selling to
1818 consumers for on-premises consumption, a holder of a native wine
1819 retailer's permit may add to the native wine alcoholic beverages
1820 not produced on the premises, so long as the total volume of
1821 foreign beverage components does not exceed twenty percent (20%)
1822 of the mixed beverage. Hours of sale shall be the same as those
1823 authorized for on-premises permittees in the city or county in
1824 which the native wine retailer is located.

1825 (f) **Temporary retailer's permit.** Except as otherwise
1826 provided in subsection (5) of this section, a temporary retailer's
1827 permit shall permit the purchase and resale of alcoholic



1828 beverages, including native wines and native spirits, during legal
1829 hours on the premises described in the temporary permit only.

1830 Temporary retailer's permits shall be of the following
1831 classes:

1832 Class 1. A temporary one-day permit may be issued to bona
1833 fide nonprofit civic or charitable organizations authorizing the
1834 sale of alcoholic beverages, including native wine * * *, native
1835 spirit, and craft spirits for consumption on the premises
1836 described in the temporary permit only. Class 1 permits may be
1837 issued only to applicants demonstrating to the department, by a
1838 statement signed under penalty of perjury submitted ten (10) days
1839 prior to the proposed date or such other time as the department
1840 may determine, that they meet the qualifications of Sections
1841 67-1-11, 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 (excluding
1842 paragraph (e)) and 67-1-59. Class 1 permittees shall obtain all
1843 alcoholic beverages from package retailers located in the county
1844 in which the temporary permit is issued. Alcoholic beverages
1845 remaining in stock upon expiration of the temporary permit may be
1846 returned by the permittee to the package retailer for a refund of
1847 the purchase price upon consent of the package retailer or may be
1848 kept by the permittee exclusively for personal use and
1849 consumption, subject to all laws pertaining to the illegal sale
1850 and possession of alcoholic beverages. The department, following
1851 review of the statement provided by the applicant and the



1852 requirements of the applicable statutes and regulations, may issue
1853 the permit.

1854 Class 2. A temporary permit, not to exceed seventy (70)
1855 days, may be issued to prospective permittees seeking to transfer
1856 a permit authorized in paragraph (c) of this subsection. A Class
1857 2 permit may be issued only to applicants demonstrating to the
1858 department, by a statement signed under the penalty of perjury,
1859 that they meet the qualifications of Sections 67-1-5(1), (m), (n),
1860 (o), (p) or (q), 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and
1861 67-1-59. The department, following a preliminary review of the
1862 statement provided by the applicant and the requirements of the
1863 applicable statutes and regulations, may issue the permit.

1864 Class 2 temporary permittees must purchase their alcoholic
1865 beverages directly from the department or, with approval of the
1866 department, purchase the remaining stock of the previous
1867 permittee. If the proposed applicant of a Class 1 or Class 2
1868 temporary permit falsifies information contained in the
1869 application or statement, the applicant shall never again be
1870 eligible for a retail alcohol beverage permit and shall be subject
1871 to prosecution for perjury.

1872 Class 3. A temporary one-day permit may be issued to a
1873 retail establishment authorizing the complimentary distribution of
1874 wine, including native wine, to patrons of the retail
1875 establishment at an open house or promotional event, for
1876 consumption only on the premises described in the temporary



1877 permit. A Class 3 permit may be issued only to an applicant
1878 demonstrating to the department, by a statement signed under
1879 penalty of perjury submitted ten (10) days before the proposed
1880 date or such other time as the department may determine, that it
1881 meets the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)
1882 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.
1883 A Class 3 permit holder shall obtain all alcoholic beverages from
1884 the holder(s) of a package retailer's permit located in the county
1885 in which the temporary permit is issued. Wine remaining in stock
1886 upon expiration of the temporary permit may be returned by the
1887 Class 3 temporary permit holder to the package retailer for a
1888 refund of the purchase price, with consent of the package
1889 retailer, or may be kept by the Class 3 temporary permit holder
1890 exclusively for personal use and consumption, subject to all laws
1891 pertaining to the illegal sale and possession of alcoholic
1892 beverages. The department, following review of the statement
1893 provided by the applicant and the requirements of the applicable
1894 statutes and regulations, may issue the permit. No retailer may
1895 receive more than twelve (12) Class 3 temporary permits in a
1896 calendar year. A Class 3 temporary permit shall not be issued to
1897 a retail establishment that either holds a merchant permit issued
1898 under paragraph (1) of this subsection, or holds a permit issued
1899 under Chapter 3, Title 67, Mississippi Code of 1972, authorizing
1900 the holder to engage in the business of a retailer of light wine
1901 or beer.



1902 (g) **Caterer's permit.** A caterer's permit shall permit
1903 the purchase of alcoholic beverages by a person engaging in
1904 business as a caterer and the resale of alcoholic beverages by
1905 such person in conjunction with such catering business. No person
1906 shall qualify as a caterer unless forty percent (40%) or more of
1907 the revenue derived from such catering business shall be from the
1908 serving of prepared food and not from the sale of alcoholic
1909 beverages and unless such person has obtained a permit for such
1910 business from the Department of Health. A caterer's permit shall
1911 not authorize the sale of alcoholic beverages on the premises of
1912 the person engaging in business as a caterer; however, the holder
1913 of an on-premises retailer's permit may hold a caterer's permit.
1914 When the holder of an on-premises retailer's permit or an
1915 affiliated entity of the holder also holds a caterer's permit, the
1916 caterer's permit shall not authorize the service of alcoholic
1917 beverages on a consistent, recurring basis at a separate, fixed
1918 location owned or operated by the caterer, on-premises retailer or
1919 affiliated entity and an on-premises retailer's permit shall be
1920 required for the separate location. All sales of alcoholic
1921 beverages by holders of a caterer's permit shall be made at the
1922 location being catered by the caterer, and, except as otherwise
1923 provided in subsection (5) of this section, such sales may be made
1924 only for consumption at the catered location. The location being
1925 catered may be anywhere within a county or judicial district that
1926 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 importers, wineries and distillers of alcoholic beverages for professional research.

(i) **Alcohol processing permit.** An alcohol processing permit shall authorize the holder thereof to purchase, transport and possess alcoholic beverages for the exclusive use in cooking, processing or manufacturing products which contain alcoholic



1952 beverages as an integral ingredient. An alcohol processing permit
1953 shall not authorize the sale of alcoholic beverages on the
1954 premises of the person engaging in the business of cooking,
1955 processing or manufacturing products which contain alcoholic
1956 beverages. The amounts of alcoholic beverages allowed under an
1957 alcohol processing permit shall be set by the department.

1958 (j) **Hospitality cart permit.** A hospitality cart permit
1959 shall authorize the sale of alcoholic beverages from a mobile cart
1960 on a golf course that is the holder of an on-premises retailer's
1961 permit. The alcoholic beverages sold from the cart must be
1962 consumed within the boundaries of the golf course.

1963 (k) **Special service permit.** A special service permit
1964 shall authorize the holder to sell commercially sealed alcoholic
1965 beverages to the operator of a commercial or private aircraft for
1966 en route consumption only by passengers. A special service permit
1967 shall be issued only to a fixed-base operator who contracts with
1968 an airport facility to provide fueling and other associated
1969 services to commercial and private aircraft.

1970 (l) **Merchant permit.** Except as otherwise provided in
1971 subsection (5) of this section, a merchant permit shall be issued
1972 only to the owner of a spa facility, an art studio or gallery, or
1973 a cooking school, and shall authorize the holder to serve
1974 complimentary by the glass wine only, including native wine, at
1975 the holder's spa facility, art studio or gallery, or cooking



1976 school. A merchant permit holder shall obtain all wine from the
1977 holder of a package retailer's permit.

1978 (m) **Temporary alcoholic beverages charitable auction**
1979 **permit.** A temporary permit, not to exceed five (5) days, may be
1980 issued to a qualifying charitable nonprofit organization that is
1981 exempt from taxation under Section 501(c)(3) or (4) of the
1982 Internal Revenue Code of 1986. The permit shall authorize the
1983 holder to sell alcoholic beverages for the limited purpose of
1984 raising funds for the organization during a live or silent auction
1985 that is conducted by the organization and that meets the following
1986 requirements: (i) the auction is conducted in an area of the
1987 state where the sale of alcoholic beverages is authorized; (ii) if
1988 the auction is conducted on the premises of an on-premises
1989 retailer's permit holder, then the alcoholic beverages to be
1990 auctioned must be stored separately from the alcoholic beverages
1991 sold, stored or served on the premises, must be removed from the
1992 premises immediately following the auction, and may not be
1993 consumed on the premises; (iii) the permit holder may not conduct
1994 more than two (2) auctions during a calendar year; (iv) the permit
1995 holder may not pay a commission or promotional fee to any person
1996 to arrange or conduct the auction.

1997 (n) **Event venue retailer's permit.** An event venue
1998 retailer's permit shall authorize the holder thereof to purchase
1999 and resell alcoholic beverages, including native wines * * *,
2000 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 * * *,



2026 native spirits, and craft spirits, to patrons of the theatre
2027 during performances and productions at the theatre facility for
2028 consumption during such performances and productions on the
2029 premises of the facility described in the permit. A temporary
2030 theatre permit holder shall obtain all alcoholic beverages from
2031 package retailers located in the county in which the permit is
2032 issued. Alcoholic beverages remaining in stock upon expiration of
2033 the temporary theatre permit may be returned by the permittee to
2034 the package retailer for a refund of the purchase price upon
2035 consent of the package retailer or may be kept by the permittee
2036 exclusively for personal use and consumption, subject to all laws
2037 pertaining to the illegal sale and possession of alcoholic
2038 beverages.

2039 (p) **Charter ship operator's permit.** Subject to the
2040 provisions of this paragraph (p), a charter ship operator's permit
2041 shall authorize the holder thereof and its employees to serve,
2042 monitor, store and otherwise control the serving and availability
2043 of alcoholic beverages to customers of the permit holder during
2044 private charters under contract provided by the permit holder. A
2045 charter ship operator's permit shall authorize such action by the
2046 permit holder and its employees only as to alcoholic beverages
2047 brought onto the permit holder's ship by customers of the permit
2048 holder as part of such a private charter. All such alcoholic
2049 beverages must be removed from the charter ship at the conclusion
2050 of each private charter. A charter ship operator's permit shall



2051 not authorize the permit holder to sell, charge for or otherwise
2052 supply alcoholic beverages to customers, except as authorized in
2053 this paragraph (p). For the purposes of this paragraph (p),
2054 "charter ship operator" means a common carrier that (i) is
2055 certified to carry at least one hundred fifty (150) passengers
2056 and/or provide overnight accommodations for at least fifty (50)
2057 passengers, (ii) operates only in the waters within the State of
2058 Mississippi, which lie adjacent to the State of Mississippi south
2059 of the three (3) most southern counties in the State of
2060 Mississippi, and (iii) provides charters under contract for tours
2061 and trips in such waters.

2062 (q) **Distillery retailer's permit.** The holder of a
2063 Class 1 manufacturer's permit may obtain a distillery retailer's
2064 permit. A distillery retailer's permit shall authorize the holder
2065 thereof to sell at retail alcoholic beverages to consumers for
2066 on-premises consumption, or to consumers by the sealed and
2067 unopened bottle from a retail location at the distillery for
2068 off-premises consumption. The holder may only sell product
2069 manufactured by the manufacturer at the distillery described in
2070 the permit. However, when selling to consumers for on-premises
2071 consumption, a holder of a distillery retailer's permit may add
2072 other beverages, alcoholic or not, so long as the total volume of
2073 other beverage components containing alcohol does not exceed
2074 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 products from the same retail location, including shirts, hats, glasses, and other promotional products customarily sold by alcoholic beverage manufacturers.

(r) **Festival * * * Permit.** Any wine manufacturer * * *, native wine producer, native spirit producer,



2100 craft spirits producer, or distilled spirits manufacturer
2101 permitted by Mississippi or any other state is eligible to obtain
2102 a Festival * * * Permit. This permit authorizes the entity to
2103 transport product manufactured by it to festivals held within the
2104 State of Mississippi and sell sealed, unopened bottles to festival
2105 participants. The holder of this permit may provide samples at no
2106 charge to participants. "Festival" means any event at which three
2107 (3) or more vendors are present at a location for the sale or
2108 distribution of goods. The holder of a Festival * * * Permit is
2109 not required to purchase the alcoholic beverages authorized to be
2110 sold by this paragraph from the department's liquor distribution
2111 warehouse. However, if the holder does not purchase the alcoholic
2112 beverages from the department's liquor distribution warehouse, the
2113 holder of this permit shall pay to the department all taxes, fees
2114 and surcharges on the alcoholic beverages sold at such festivals
2115 that are imposed upon the sale of alcoholic beverages shipped by
2116 the Alcoholic Beverage Control Division of the Department of
2117 Revenue. Additionally, the entity shall file all applicable
2118 reports and returns as prescribed by the department. This permit
2119 is issued per festival and provides authority to sell for * * *
2120 three (3) consecutive days during the hours authorized for
2121 on-premises permittees' sales in that county or city. The holder
2122 of the permit shall be required to maintain all requirements set
2123 by Local Option Law for the service and sale of alcoholic



beverages. This permit may be issued to entities participating in festivals at which a Class 1 temporary permit is in effect.

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

(s) **Charter vessel operator's permit.** Subject to the provisions of this paragraph (s), a charter vessel operator's permit shall authorize the holder thereof and its employees to sell and serve alcoholic beverages to passengers of the permit holder during public tours, historical tours, ecological tours and sunset cruises provided by the permit holder. The permit shall authorize the holder to only sell alcoholic beverages, including native wines, to passengers of the charter vessel operator during public tours, historical tours, ecological tours and sunset cruises provided by the permit holder aboard the charter vessel operator for consumption during such tours and cruises on the premises of the charter vessel operator described in the permit. For the purposes of this paragraph (s), "charter vessel operator" means a common carrier that (i) is certified to carry at least forty-nine (49) passengers, (ii) operates only in the waters within the State of Mississippi, which lie south of Interstate 10 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 business in this state is eligible to obtain a delivery service permit. Subject to the provisions of Section 67-1-51.1, this permit authorizes the permittee, or its employee or an independent



2173 contractor acting on its behalf, to deliver alcoholic beverages,
2174 beer, light wine and light spirit product from a licensed retailer
2175 to a person in this state who is at least twenty-one (21) years of
2176 age for the individual's use and not for resale. This permit does
2177 not authorize the delivery of alcoholic beverages, beer, light
2178 wine or light spirit product to the premises of a location with a
2179 permit for the manufacture, distribution or retail sale of
2180 alcoholic beverages, beer, light wine or light spirit product.
2181 The holder of a package retailer's permit or an on-premises
2182 retailer's permit under Section 67-1-51 or of a beer, light wine
2183 and light spirit product permit under Section 67-3-19 is
2184 authorized to apply for a delivery service permit as a privilege
2185 separate from its existing retail permit.

2186 (v) **Food truck permit.** A food truck permit shall
2187 authorize the holder of an on-premises retailer's permit to use a
2188 food truck to sell alcoholic beverages off its premises to guests
2189 who must consume the beverages in open containers. For the
2190 purposes of this paragraph (v), "food truck" means a fully encased
2191 food service establishment on a motor vehicle or on a trailer that
2192 a motor vehicle pulls to transport, and from which a vendor,
2193 standing within the frame of the establishment, prepares, cooks,
2194 sells and serves food for immediate human consumption. The term
2195 "food truck" does not include a food cart that is not motorized.
2196 Food trucks shall maintain such distance requirements from
2197 schools, churches, kindergartens and funeral homes as are required



2198 for on-premises retailer's permittees under this article, and all
2199 sales must be made within a valid leisure and recreation district
2200 established under Section 67-1-101. Food trucks cannot sell or
2201 serve alcoholic beverages unless also offering food prepared and
2202 cooked within the food truck, and permittees must maintain a
2203 twenty-five percent (25%) food sale revenue requirement based on
2204 the food sold from the food truck alone. The hours allowed for
2205 sale shall be the same as those for on-premises retailer's
2206 permittees in the location. This permit will not be required for
2207 the holder of a caterer's permit issued under this article to
2208 cater an event as allowed by law. Permittees must provide notice
2209 of not less than forty-eight (48) hours to the department of each
2210 location at which alcoholic beverages will be sold.

2211 (w) **On-premises tobacco permit.** An on-premises tobacco
2212 permit shall authorize the permittee to sell alcoholic beverages
2213 for consumption on the licensed premises. In addition to all
2214 other requirements to obtain an alcoholic beverage permit, the
2215 permittee must obtain and maintain a tobacco permit issued by the
2216 State of Mississippi, and have a capital investment of not less
2217 than Five Hundred Thousand Dollars (\$500,000.00) in the premises
2218 for which the permit is issued. In addition to alcoholic
2219 beverages, the permittee is authorized to sell only cigars,
2220 cheroots, tobacco pipes, pipe tobacco, and/or stogies.
2221 Additionally, seventy-five percent (75%) of the permittee's annual
2222 gross revenue must be derived from the sale of cigars, cheroots,



2223 tobacco pipes, pipe tobacco, and/or stogies. No food sales shall
2224 be required, but food may be sold on the premises. The issuance
2225 of this permit does not remove any obligation a permittee may have
2226 to follow local ordinances or actions prohibiting the use of
2227 tobacco products.

2228 (x) **Craft spirit retailer's permit.** Except as
2229 otherwise provided in subsection (5) of this section, a craft
2230 spirit retailer's permit shall be issued only to a holder of a
2231 Class 5 manufacturer's permit, and shall authorize the holder
2232 thereof to make retail sales of craft spirits to consumers for
2233 on-premises consumption or to consumers in originally sealed and
2234 unopened containers at an establishment located on the premises of
2235 the distillery or at any tasting room location or locations within
2236 five (5) miles of the craft distillery. Further, every craft
2237 distillery is authorized to have one permanent satellite tasting
2238 room sales location in any other location in the state that
2239 otherwise allows the sale of alcoholic beverages. When selling to
2240 consumers for on-premises consumption, a holder of a craft spirit
2241 retailer's permit may sell alcoholic beverages produced by other
2242 suppliers. Hours of sale shall be the same as those authorized
2243 for on-premises permittees in the city or county in which the
2244 craft spirit retailer is located.

2245 (2) Except as otherwise provided in subsection (4) of this
2246 section, retail permittees may hold more than one (1) retail
2247 permit, at the discretion of the department.



2248 (3) (a) Except as otherwise provided in this subsection, no
2249 authority shall be granted to any person to manufacture, sell or
2250 store for sale any intoxicating liquor as specified in this
2251 article within four hundred (400) feet of any church, school
2252 (excluding any community college, junior college, college or
2253 university), kindergarten or funeral home. However, within an
2254 area zoned commercial or business, such minimum distance shall be
2255 not less than one hundred (100) feet.

2256 (b) A church or funeral home may waive the distance
2257 restrictions imposed in this subsection in favor of allowing
2258 issuance by the department of a permit, pursuant to subsection (1)
2259 of this section, to authorize activity relating to the
2260 manufacturing, sale or storage of alcoholic beverages which would
2261 otherwise be prohibited under the minimum distance criterion.
2262 Such waiver shall be in written form from the owner, the governing
2263 body, or the appropriate officer of the church or funeral home
2264 having the authority to execute such a waiver, and the waiver
2265 shall be filed with and verified by the department before becoming
2266 effective.

2267 (c) The distance restrictions imposed in this
2268 subsection shall not apply to the sale or storage of alcoholic
2269 beverages at a bed and breakfast inn listed in the National
2270 Register of Historic Places or to the sale or storage of alcoholic
2271 beverages in a historic district that is listed in the National
2272 Register of Historic Places, is a qualified resort area, and is



2273 located (i) in a municipality having a population greater than one
2274 hundred thousand (100,000) according to the latest federal
2275 decennial census or (ii) a municipality in which Mississippi
2276 Highways 1 and 8 intersect.

2277 (d) The distance restrictions imposed in this
2278 subsection shall not apply to the sale or storage of alcoholic
2279 beverages at a qualified resort area as defined in Section
2280 67-1-5(o)(iii)32.

2281 (e) The distance restrictions imposed in this
2282 subsection shall not apply to the sale or storage of alcoholic
2283 beverages at a licensed premises in a building formerly owned by a
2284 municipality and formerly leased by the municipality to a
2285 municipal school district and used by the municipal school
2286 district as a district bus shop facility.

2287 (f) The distance restrictions imposed in this
2288 subsection shall not apply to the sale or storage of alcoholic
2289 beverages at a licensed premises in a building consisting of at
2290 least five thousand (5,000) square feet and located approximately
2291 six hundred (600) feet from the intersection of Mississippi
2292 Highway 15 and Mississippi Highway 4.

2293 (g) The distance restrictions imposed in this
2294 subsection shall not apply to the sale or storage of alcoholic
2295 beverages at a licensed premises in a building located at or near
2296 the intersection of Ward and Tate Streets and adjacent properties
2297 in the City of Senatobia, Mississippi.



2298 (h) The distance restrictions imposed in this
2299 subsection shall not apply to the sale or storage of alcoholic
2300 beverages at a theatre facility that features plays and other
2301 theatrical performances and productions and (i) is capable of
2302 seating more than seven hundred fifty (750) people, (ii) is owned
2303 by a municipality which has a population greater than ten thousand
2304 (10,000) according to the latest federal decennial census, (iii)
2305 was constructed prior to 1930, (iv) is on the National Register of
2306 Historic Places, and (v) is located in a historic district.

2307 (i) The distance restrictions imposed in this
2308 subsection shall not apply to the sale or storage of alcoholic
2309 beverages at a licensed premises in a building located
2310 approximately one and six-tenths (1.6) miles north of the
2311 intersection of Mississippi Highway 15 and Mississippi Highway 4
2312 on the west side of Mississippi Highway 15.

2313 (4) No person, either individually or as a member of a firm,
2314 partnership, limited liability company or association, or as a
2315 stockholder, officer or director in a corporation, shall own or
2316 control any interest in more than one (1) package retailer's
2317 permit, nor shall such person's spouse, if living in the same
2318 household of such person, any relative of such person, if living
2319 in the same household of such person, or any other person living
2320 in the same household with such person own any interest in any
2321 other package retailer's permit; however, in the case of a person
2322 holding a package retailer's permit issued before July 1, 2024,



2323 such a person may own one (1) additional package retailer's permit
2324 if the additional permit is issued for a premises with a minimum
2325 capital investment of Twenty Million Dollars (\$20,000,000.00) that
2326 is part of a major retail development project and located in one
2327 (1) of the three (3) most southern counties in the State of
2328 Mississippi, and not within one hundred (100) miles of another
2329 location in the State of Mississippi, for which the permittee
2330 holds such a permit.

2331 (5) (a) In addition to any other authority granted under
2332 this section, the holder of a permit issued under subsection
2333 (1)(c), (e), (f), (g), (l), (n) * * *, (o), (q), (t) and (x) of
2334 this section may sell or otherwise provide alcoholic beverages
2335 and/or wine to a patron of the permit holder in the manner
2336 authorized in the permit and the patron may remove an open glass,
2337 cup or other container of the alcoholic beverage and/or wine from
2338 the licensed premises and may possess and consume the alcoholic
2339 beverage or wine outside of the licensed premises if: (i) the
2340 licensed premises is located within a leisure and recreation
2341 district created under Section 67-1-101 and (ii) the patron
2342 remains within the boundaries of the leisure and recreation
2343 district while in possession of the alcoholic beverage or wine.

2344 (b) Nothing in this subsection shall be construed to
2345 allow a person to bring any alcoholic beverages into a permitted
2346 premises except to the extent otherwise authorized by this
2347 article.



2348 **SECTION 14.** Section 67-1-73, Mississippi Code of 1972, is
2349 amended as follows:

2350 67-1-73. Every manufacturer, including native wine * * *,
2351 native spirit, or craft spirit producers, within or without the
2352 state, and every other shipper of alcoholic beverages who sells
2353 any alcoholic beverage, including native wine * * *, native
2354 spirit, or craft spirit, within the state, shall, at the time of
2355 making such sale, file with the department a copy of the invoice
2356 of such sale showing in detail the kind of alcoholic beverage
2357 sold, the quantities of each, the size of the container and the
2358 weight of the contents, the alcoholic content, and the name and
2359 address of the person to whom sold.

2360 Every person transporting alcoholic beverages, including
2361 native wine * * *, native spirit, or craft spirit, within this
2362 state to a point within this state, whether such transportation
2363 originates within or without this state, shall, within five (5)
2364 days after delivery of such shipment, furnish the department a
2365 copy of the bill of lading or receipt, showing the name or
2366 consignor or consignee, date, place received, destination, and
2367 quantity of alcoholic beverages delivered. Upon failure to comply
2368 with the provisions of this section, such person shall be deemed
2369 guilty of a misdemeanor and, upon conviction thereof, shall be
2370 fined in the sum of Fifty Dollars (\$50.00) for each offense.

2371 **SECTION 15.** Section 27-4-3, Mississippi Code of 1972, is
2372 amended as follows:



2373 27-4-3. (1) The Board of Tax Appeals shall have the
2374 following powers and duties:

2375 (a) To adopt, amend or repeal those rules or
2376 regulations necessary to implement the duties assigned to the
2377 board.

2378 (b) To have jurisdiction over all administrative
2379 appeals to the board from decisions of the review board and
2380 administrative hearing officers of the Department of Revenue under
2381 Sections 27-77-5, 27-77-9, 27-77-11 and 27-77-12, to arrange the
2382 time and place of the hearing on any such appeal, and where
2383 required, to arrange for any evidence presented to the board at
2384 such hearing to be transcribed or otherwise preserved for purposes
2385 of making a record of the hearing.

2386 (c) To have jurisdiction over all administrative
2387 appeals regarding certain decisions and actions by the Department
2388 of Revenue under the Local Option Alcoholic Beverage Control Law,
2389 Section 67-1-1 et seq., under the Mississippi Native Wine Law of
2390 1976, Section 67-5-1 et seq., and under the Mississippi
2391 Native * * * and Craft Spirits Law, Section 67-11-1 et seq., as
2392 provided for under Section 67-1-72, to arrange the time and place
2393 of the hearing on any such appeal and to arrange for any evidence
2394 presented to the board at such hearing to be transcribed or
2395 otherwise preserved for purposes of making a record of the
2396 hearing.



2397 (d) To have jurisdiction over all administrative
2398 appeals under Sections 27-33-37 and 27-33-41 to the board from
2399 decisions of the Department of Revenue to deny an objection of a
2400 board of supervisors to the rejection by the Department of Revenue
2401 of an application for homestead exemption and to arrange the time
2402 and place of the hearing on any such appeal.

2403 (e) To have jurisdiction over all administrative
2404 appeals under Section 27-35-113 to the board from the decision of
2405 the Department of Revenue regarding its examination of the
2406 recapitulations of the assessment rolls of a county and to arrange
2407 the time and place of the hearing on any such appeal.

2408 (f) To have jurisdiction to hear any objection to an
2409 assessment by the Department of Revenue pursuant to Section
2410 27-35-311, 27-35-517 or 27-35-703 and to arrange the time and
2411 place of the hearing on any such objection.

2412 (g) To perform all other duties which are now or may
2413 hereafter be imposed upon the board by law.

2414 (h) To obtain, review, receive into evidence and/or
2415 otherwise examine and consider applications, returns, reports and
2416 any particulars set forth or disclosed in any application report
2417 or return required on any taxes collected by reports received by
2418 the Department of Revenue and any other documents and information
2419 received, generated and/or maintained by the Department of
2420 Revenue. The authority of the board under this paragraph is not
2421 barred or otherwise restricted by the confidentiality of such



2422 documents and information under Sections 27-3-73, 27-7-83,
2423 27-13-57 and/or 27-65-81, and the disclosure of such documents and
2424 information to the board shall be an exception to the prohibition
2425 on disclosure of such documents and information contained in
2426 Sections 27-3-73, 27-7-83, 27-13-57 and/or 27-65-81.

2427 (2) Each member of the board is empowered to administer and
2428 certify oaths.

2429 (3) Each member of the board is empowered to perform all
2430 other duties which are now or may hereafter be imposed on him by
2431 law.

2432 **SECTION 16.** Section 27-71-5, Mississippi Code of 1972, is
2433 amended as follows:

2434 27-71-5. (1) Upon each person approved for a permit under
2435 the provisions of the Alcoholic Beverage Control Law and
2436 amendments thereto, there is levied and imposed for each location
2437 for the privilege of engaging and continuing in this state in the
2438 business authorized by such permit, an annual privilege license
2439 tax in the amount provided in the following schedule:

2440 (a) Except as otherwise provided in this subsection
2441 (1), manufacturer's permit, Class 1, distiller's and/or
2442 rectifier's:

2443 (i) For a permittee with annual production of
2444 five thousand (5,000) gallons or more.....\$4,500.00

2445 (ii) For a permittee with annual production under
2446 five thousand (5,000) gallons.....\$2,800.00



2447 (b) Manufacturer's permit, Class 2, wine
 2448 manufacturer.....\$1,800.00
 2449 (c) Manufacturer's permit, Class 3, native wine
 2450 manufacturer per ten thousand (10,000) gallons or part thereof
 2451 produced.....\$ 10.00
 2452 (d) Manufacturer's permit, Class 4, native spirit
 2453 manufacturer per one thousand (1,000) gallons or part thereof
 2454 produced.....\$ 300.00
 2455 (e) Native wine retailer's permit.....\$ 50.00
 2456 (f) Package retailer's permit, each.....\$ 900.00
 2457 (g) On-premises retailer's permit, except for clubs and
 2458 common carriers, each.....\$ 450.00
 2459 (h) On-premises retailer's permit for wine of more than
 2460 five percent (5%) alcohol by weight, but not more than twenty-one
 2461 percent (21%) alcohol by weight, each.....\$ 225.00
 2462 (i) On-premises retailer's permit for clubs...\$ 225.00
 2463 (j) On-premises retailer's permit for common carriers,
 2464 per car, plane, or other vehicle.....\$ 120.00
 2465 (k) Solicitor's permit, regardless of any other
 2466 provision of law, solicitor's permits shall be issued only in the
 2467 discretion of the department.....\$ 100.00
 2468 (l) Filing fee for each application except for an
 2469 employee identification card.....\$ 25.00
 2470 (m) Temporary permit, Class 1, each.....\$ 10.00
 2471 (n) Temporary permit, Class 2, each.....\$ 50.00



2472 (o) (i) Caterer's permit.....\$ 600.00
 2473 (ii) Caterer's permit for holders of on-premises
 2474 retailer's permit.....\$ 150.00
 2475 (p) Research permit.....\$ 100.00
 2476 (q) Temporary permit, Class 3 (wine only).....\$ 10.00
 2477 (r) Special service permit.....\$ 225.00
 2478 (s) Merchant permit.....\$ 225.00
 2479 (t) Temporary alcoholic beverages charitable auction
 2480 permit.....\$ 10.00
 2481 (u) Event venue retailer's permit.....\$ 225.00
 2482 (v) Temporary theatre permit, each.....\$ 10.00
 2483 (w) Charter ship operator's permit.....\$ 100.00
 2484 (x) Distillery retailer's permit.....\$ 450.00
 2485 (y) Festival * * * permit.....\$ 10.00
 2486 (z) Charter vessel operator's permit.....\$ 100.00
 2487 (aa) Native or craft spirit retailer's permit,
 2488 each.....\$ 50.00
 2489 (ab) Delivery service permit.....\$ 500.00
 2490 (ac) Food truck permit.....\$ 100.00
 2491 (ad) On-premises tobacco permit.....\$ 450.00
 2492 (ae) Manufacturer's permit, Class 5, craft spirit
 2493 manufacturer per one thousand (1,000) gallons or part thereof
 2494 produced,.....\$ 300.00,
 2495 but not to exceed \$3,000.00.



2496 In addition to the filing fee imposed by paragraph (1) of
2497 this subsection, a fee to be determined by the Department of
2498 Revenue may be charged to defray costs incurred to process
2499 applications. The additional fees shall be paid into the State
2500 Treasury to the credit of a special fund account, which is hereby
2501 created, and expenditures therefrom shall be made only to defray
2502 the costs incurred by the Department of Revenue in processing
2503 alcoholic beverage applications. Any unencumbered balance
2504 remaining in the special fund account on June 30 of any fiscal
2505 year shall lapse into the State General Fund.

2506 All privilege taxes imposed by this section shall be paid in
2507 advance of doing business. A new permittee whose privilege tax is
2508 determined by production volume will pay the tax for the first
2509 year in accordance with department regulations. The additional
2510 privilege tax imposed for an on-premises retailer's permit based
2511 upon purchases shall be due and payable on demand.

2512 Paragraph (y) of this subsection shall stand repealed from
2513 and after July 1, 2026.

2514 (2) (a) There is imposed and shall be collected from each
2515 permittee, except a common carrier, solicitor, a temporary
2516 permittee or a delivery service permittee, by the department, an
2517 additional license tax equal to the amounts imposed under
2518 subsection (1) of this section for the privilege of doing business
2519 within any municipality or county in which the licensee is
2520 located.



2521 (b) (i) In addition to the tax imposed in paragraph
2522 (a) of this subsection, there is imposed and shall be collected by
2523 the department from each permittee described in subsection (1)(g),
2524 (h), (i), (n) and (u) of this section, an additional license tax
2525 for the privilege of doing business within any municipality or
2526 county in which the licensee is located in the amount of Two
2527 Hundred Twenty-five Dollars (\$225.00) on purchases exceeding Five
2528 Thousand Dollars (\$5,000.00) and Two Hundred Twenty-five Dollars
2529 (\$225.00) for each additional purchase of Five Thousand Dollars
2530 (\$5,000.00), or fraction thereof.

2531 (ii) In addition to the tax imposed in paragraph
2532 (a) of this subsection, there is imposed and shall be collected by
2533 the department from each permittee described in subsection (1)(o)
2534 and (s) of this section, an additional license tax for the
2535 privilege of doing business within any municipality or county in
2536 which the licensee is located in the amount of Two Hundred Fifty
2537 Dollars (\$250.00) on purchases exceeding Five Thousand Dollars
2538 (\$5,000.00) and Two Hundred Twenty-five Dollars (\$225.00) for each
2539 additional purchase of Five Thousand Dollars (\$5,000.00), or
2540 fraction thereof.

2541 (iii) Any person who has paid the additional
2542 privilege license tax imposed by this paragraph, and whose permit
2543 is renewed, may add any unused fraction of Five Thousand Dollars
2544 (\$5,000.00) purchases to the first Five Thousand Dollars
2545 (\$5,000.00) purchases authorized by the renewal permit, and no



2546 additional license tax will be required until purchases exceed the
2547 sum of the two (2) figures.

2548 (c) If the licensee is located within a municipality,
2549 the department shall pay the amount of additional license tax
2550 collected under this section to the municipality, and if outside a
2551 municipality the department shall pay the additional license tax
2552 to the county in which the licensee is located. Payments by the
2553 department to the respective local government subdivisions shall
2554 be made once each month for any collections during the preceding
2555 month.

2556 (3) When an application for any permit, other than for
2557 renewal of a permit, has been rejected by the department, such
2558 decision shall be final. Appeal may be made in the manner
2559 provided by Section 67-1-39. Another application from an
2560 applicant who has been denied a permit shall not be reconsidered
2561 within a twelve-month period.

2562 (4) The number of permits issued by the department shall not
2563 be restricted or limited on a population basis; however, the
2564 foregoing limitation shall not be construed to preclude the right
2565 of the department to refuse to issue a permit because of the
2566 undesirability of the proposed location.

2567 (5) If any person shall engage or continue in any business
2568 which is taxable under this section without having paid the tax as
2569 provided in this section, the person shall be liable for the full
2570 amount of the tax plus a penalty thereon equal to the amount



thereof, and, in addition, shall be punished by a fine of not more than One Thousand Dollars (\$1,000.00), or by imprisonment in the county jail for a term of not more than six (6) months, or by both such fine and imprisonment, in the discretion of the court.

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

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

27-71-21. Before any person shall engage in the business of manufacturing or retailing of alcoholic beverages, he may be required to enter into a bond payable to the State of Mississippi, conditioned that he will conduct said business strictly in accordance with the laws of the State of Mississippi, and that he will comply with the rules and regulations prescribed by the department, and pay all taxes due the State of Mississippi. The amount of a bond required of a manufacturer, not including a producer of native wine * * *, native spirit, or craft spirit, shall not exceed One Hundred Thousand Dollars (\$100,000.00), and the amount required of a retailer shall be Five Thousand Dollars



2596 (\$5,000.00). Provided, however, any retailer whose check for
2597 purchase of merchandise or payment of taxes shall be dishonored
2598 may be required by the department to post additional bond not to
2599 exceed Five Thousand Dollars (\$5,000.00). Such bond shall be made
2600 in a surety company authorized to do business in the State of
2601 Mississippi and shall be approved by the department. The
2602 department shall be authorized to institute suit in the proper
2603 court for any violation of the condition of said bonds. The
2604 amount of the bond required of a producer of native wine * * *,
2605 native spirit, or craft spirit, shall be Five Thousand Dollars
2606 (\$5,000.00).

2607 As an alternative to entering into a bond as required by this
2608 section, any person who shall engage in the business of
2609 manufacturing or retailing alcoholic beverages may, subject to the
2610 same conditions of conduct required for bonds, deposit with the
2611 State Treasurer the equivalent amount of the bond required for
2612 that particular person in cash or securities. The only securities
2613 allowable for this purpose are those which may legally be
2614 purchased by a bank or for trust funds, having a market value not
2615 less than that of the required bond. The department shall file
2616 notice with the Treasurer for any violation of the conditions of
2617 the cash or security deposit.

2618 **SECTION 18.** Section 27-77-1, Mississippi Code of 1972, is
2619 amended as follows:

2620 27-77-1. As used in this chapter:



2621 (a) "Agency" means the commissioner acting directly or
2622 through his duly authorized officers, agents, representatives and
2623 employees, to perform duties and powers prescribed by the laws of
2624 this state to be performed by the Commissioner of Revenue or the
2625 Department of Revenue.

2626 (b) "Board of Review" means the Board of Review of the
2627 Department of Revenue as appointed by the commissioner under
2628 Section 27-77-3, and also means a panel of the Board of Review
2629 when an appeal is considered by a panel of the Board of Review
2630 instead of the Board of Review en banc.

2631 (c) "Board of Tax Appeals" means the Board of Tax
2632 Appeals as created under Section 27-4-1.

2633 (d) "Chairman" means the Chairman of the Board of Tax
2634 Appeals.

2635 (e) "Commissioner" means the Commissioner of the
2636 Department of Revenue.

2637 (f) "Denial" means the final decision of the staff of
2638 the agency to deny the claim, request for waiver or application
2639 being considered. In this context, staff of the agency does not
2640 include the Board of Review or the Board of Tax Appeals. "Denial"
2641 does not mean the act of returning or refusing to consider a
2642 claim, request for waiver or application for permit, IFTA license,
2643 IRP registration, title or tag by the staff of the agency due to a
2644 lack of information and/or documentation unless the return or
2645 refusal is in response to a representation by the person who filed



2646 the claim, request for waiver or application in issue that
2647 information and/or documentation indicated by the staff of the
2648 agency to be lacking cannot or will not be provided.

2649 (g) "Designated representative" means an individual who
2650 represents a person in an administrative appeal before a hearing
2651 officer of the agency, before the Board of Review or before the
2652 Board of Tax Appeals.

2653 (h) "Executive director" means the Executive Director
2654 of the Board of Tax Appeals.

2655 (i) "IFTA license" means a permit, license or decal
2656 which the agency is authorized to issue or revoke under the
2657 Interstate Commercial Carriers Motor Fuel Tax Law (Section 27-61-1
2658 et seq.) or the International Fuel Tax Agreement.

2659 (j) "IFTA licensee" means a person holding the IFTA
2660 license, applying for an IFTA license or renewing an IFTA license.

2661 (k) "IRP registration" means the registration of a
2662 vehicle under the provisions of the International Registration
2663 Plan.

2664 (l) "IRP registrant" means a person in whose name a
2665 vehicle or vehicles are registered under the provisions of the
2666 International Registration Plan.

2667 (m) "IRP credentials" means the cab card and license
2668 plate issued by the commissioner or agency in accordance with the
2669 International Registration Plan.



2670 (n) "Last known address" when referring to the mailing
2671 of a notice of intent to suspend, revoke or to order the surrender
2672 and/or seizure of the permit, IFTA license, IRP registration, IRP
2673 credentials, tag or title or to the mailing of a denial of the
2674 permit, IFTA license, IRP registration, tag or title, means the
2675 last mailing address of the person being sent the notice as it
2676 appears on the record of the agency in regard to the permit, IFTA
2677 license, IRP registration, tag or title in issue. All other
2678 references to "last known address" in this chapter mean the
2679 official mailing address that the hearing officer, the Board of
2680 Review or the executive director has for the addressee in their
2681 file on the administrative appeal in which the document or item is
2682 being mailed to the addressee. The addressee is presumed to have
2683 received any document or item mailed to his official mailing
2684 address. The commissioner, by regulation, shall prescribe the
2685 procedure for establishing an official mailing address in the
2686 administrative appeal process for appeals before an administrative
2687 hearing officer or the Board of Review of the Department of
2688 Revenue and the procedure for changing that official mailing
2689 address. The Board of Tax Appeals, by regulation, shall prescribe
2690 the procedure for establishing an official mailing address in the
2691 administrative appeal process before that board and the procedure
2692 for changing that official mailing address. It is the
2693 responsibility of the addressee to make sure that his official
2694 mailing address is correct.



2695 (o) "Mail," "mailed" or "mailing" means placing the
2696 document or item referred to in United States mail, postage
2697 prepaid, via mail, addressed to the person to whom the document or
2698 item is to be sent at the last known address of that person.
2699 Where a person is represented in an administrative appeal before a
2700 hearing officer, the Board of Review or the Board of Tax Appeals
2701 by a designated representative, the terms "mail," "mailed" or
2702 "mailing" when referring to sending a document or item to that
2703 person shall also mean placing the document or item referred to in
2704 United States mail, via mail, postage prepaid, to the last known
2705 address of that person's designated representative. Mailing to
2706 the designated representative of a taxpayer, permittee, IFTA
2707 licensee, IRP registrant, tag holder or title interest holder
2708 shall constitute mailing and notice to the taxpayer, permittee,
2709 IFTA licensee, IRP registrant, tag holder or title interest
2710 holder.

2711 (p) "Permit" means a type of license or permit that the
2712 agency is authorized to issue, suspend or revoke, such as a sales
2713 tax permit, a beer permit, a tobacco permit, a dealer license, or
2714 designated agent status, but does not include:

2715 (i) Any type of permit issued under the Local
2716 Option Alcoholic Beverage Control Law, Section 67-1-1 et seq.,
2717 under the Mississippi Native Wine Law of 1976, Section 67-5-1 et
2718 seq., or under the Mississippi Native * * * and Craft Spirits Law,
2719 Section 67-11-1 et seq.;



2720 (ii) An IFTA license; or

2721 (iii) An IRP registration, including the IRP

2722 credential issued as a result of IRP registration.

2723 (q) "Permittee" means a person holding a permit,

2724 applying for a permit or renewing a permit.

2725 (r) "Person" means a natural person, partnership,

2726 limited partnership, corporation, limited liability company,

2727 estate, trust, association, joint venture, other legal entity or

2728 other group or combination acting as a unit, and includes the

2729 plural as well as the singular in number. "Person" includes the

2730 state, county, municipal, other political subdivision and any

2731 agency, institution or instrumentality thereof, but only when used

2732 in the context of a taxpayer, permittee, IFTA licensee, IRP

2733 registrant, tag holder or title interest holder.

2734 (s) "Refund claim" means a claim made in writing by a

2735 taxpayer and received by the agency wherein the taxpayer indicates

2736 that he overpaid taxes to the agency and requests a refund of the

2737 overpayment and/or a credit against current or future taxes for

2738 the overpayment.

2739 (t) "Resident," when used to describe a taxpayer or

2740 petitioner, means a natural person whose residence and place of

2741 abode is within the State of Mississippi.

2742 (u) "Tag" means a type of license tag, plate or

2743 registration card for a motor vehicle or trailer that the agency

2744 is authorized under the Mississippi Motor Vehicle Privilege Tax



2745 Law, Section 27-19-1 et seq., or under the Motor Vehicle Dealer
2746 Tag Permit Law, Section 27-19-301 et seq., to issue or approve
2747 before issuance, but does not include other types of license tags
2748 or plates issued by the county tax collectors except for
2749 personalized license tags and only to the extent that the agency
2750 determines under Section 27-19-48 that a personalized license tag
2751 applied for is considered obscene, slandering, insulting or vulgar
2752 in ordinary usage or demands the surrender or orders the seizure
2753 of the tag where issued in error.

2754 (v) "Tag holder" means the person in whose name a tag
2755 is registered or the person applying for a tag.

2756 (w) "Tag penalty" means the penalties imposed under
2757 Sections 27-19-63 and 27-51-43 for any delinquency in the payment
2758 of motor vehicle privilege tax and ad valorem tax on a motor
2759 vehicle which can be waived by the agency for good reason shown.
2760 Pursuant to Section 27-51-103, imposition of this ad valorem tag
2761 penalty at the maximum rate of twenty-five percent (25%) also
2762 results in ineligibility for the credit against motor vehicle ad
2763 valorem taxes provided by that statute. Waiver of the twenty-five
2764 percent (25%) delinquency penalty by the agency under Section
2765 27-51-43 shall reinstate credit eligibility.

2766 (x) "Tax" means a tax, fee, penalty and/or interest
2767 which the agency is required by either general law or by local and
2768 private law to administer, assess and collect.



2769 (y) "Taxpayer" means a person who is liable for or paid
2770 any tax to the agency.

2771 (z) "Title" means a title to a motor vehicle or
2772 manufactured housing issued by the agency under the Mississippi
2773 Motor Vehicle Title Law, Section 63-21-1 et seq.

2774 (aa) "Title interest holder" shall mean the owner or
2775 lienholder in a motor vehicle or manufactured housing as indicated
2776 on a title issued by the agency or as indicated on an application
2777 to the agency for the issuance of a title.

2778 **SECTION 19.** Section 27-77-17, Mississippi Code of 1972, is
2779 amended as follows:

2780 27-77-17. Except as to the determination of whether a tag
2781 penalty should be waived under Section 27-51-43, the provisions of
2782 this chapter shall not apply to any action taken by the agency,
2783 commissioner or the Department of Revenue in regard to ad valorem
2784 taxes, including, but not limited to, the determination under
2785 Section 27-31-107 as to whether property is entitled to a new or
2786 expanded enterprise exemption, the duties and actions performed
2787 under the Homestead Exemption Law of 1946, being Section 27-33-1
2788 et seq., the actions taken as the result of the examination of the
2789 recapitulation of the assessment rolls of the counties under
2790 Section 27-35-113, the actions relating to the examination of the
2791 assessment rolls under Section 27-35-127, and the ad valorem
2792 assessment of railroads, public service corporations, nuclear
2793 generating plants, railcar companies, airline companies, motor



2794 vehicles, manufactured homes and mobile homes. The provisions of
2795 this chapter shall not apply to any action of the agency,
2796 commissioner or Department of Revenue under the Local Option
2797 Alcoholic Beverage Control Law, being Section 67-1-1 et seq., or
2798 any action under the Mississippi Native Wine Law of 1976, being
2799 Section 67-5-1 et seq., or any action under the Mississippi
2800 Native * * * and Craft Spirits Law, being Section 67-11-1 et seq.

2801 **SECTION 20.** This act shall take effect and be in force from
2802 and after July 1, 2025.

