

By: Representatives Hawkins, Barton,
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To: State Affairs

HOUSE BILL NO. 1284
(As Sent to Governor)

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, AS
14 AMENDED BY SENATE BILL NO. 2145, 2025 REGULAR SESSION, 67-1-45, AS
15 AMENDED BY SENATE BILL NO. 2145, 2025 REGULAR SESSION, 67-1-73, AS
16 AMENDED BY SENATE BILL NO. 2145, 2025 REGULAR SESSION, 27-4-3,
17 27-71-5, AS AMENDED BY SENATE BILL NO. 2145, 2025 REGULAR SESSION,
18 27-71-21, 27-77-1 AND 27-77-17, MISSISSIPPI CODE OF 1972, IN
19 CONFORMITY TO THE FOREGOING PROVISIONS OF THIS ACT; TO AMEND
20 SECTION 67-1-51, MISSISSIPPI CODE OF 1972, AS AMENDED BY SENATE
21 BILL NO. 2145, 2025 REGULAR SESSION, IN CONFORMITY TO THE
22 FOREGOING PROVISIONS OF THIS ACT; TO REVISE CERTAIN PROVISIONS
23 REGARDING CERTAIN PERMITS AND DISTANCE RESTRICTIONS AND TO REVISE
24 CERTAIN PROVISIONS REGARDING HOLDERS OF CERTAIN PERMITS WITHIN
25 LEISURE AND RECREATION DISTRICTS UNDER THE LOCAL OPTION ALCOHOLIC
26 BEVERAGE CONTROL LAW; AND FOR RELATED PURPOSES.

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

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



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

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

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

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

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

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

(d) "Person" shall mean one or more natural persons, or
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.



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

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

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

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

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

102 67-11-9. (1) Within the State of Mississippi, every native
103 distillery or craft distillery is authorized to make sales to the
104 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



227 cooking an assortment of foods and meals commonly ordered at
228 various hours of the day; the service of such food as sandwiches
229 and salads only shall not be deemed in compliance with this
230 requirement. Except as otherwise provided in this paragraph, no
231 place shall qualify as a restaurant under this article unless
232 twenty-five percent (25%) or more of the revenue derived from such
233 place shall be from the preparation, cooking and serving of meals
234 and not from the sale of beverages, or unless the value of food
235 given to and consumed by customers is equal to twenty-five percent
236 (25%) or more of total revenue; or

237 (ii) Any privately owned business located in a
238 building in a historic district where the district is listed in
239 the National Register of Historic Places, where the building has a
240 total occupancy rating of not less than one thousand (1,000) and
241 where the business regularly utilizes ten thousand (10,000) square
242 feet or more in the building for live entertainment, including not
243 only the stage, lobby or area where the audience sits and/or
244 stands, but also any other portion of the building necessary for
245 the operation of the business, including any kitchen area, bar
246 area, storage area and office space, but excluding any area for
247 parking. In addition to the other requirements of this
248 subparagraph, the business must also serve food to guests for
249 compensation within the building and derive the majority of its
250 revenue from event-related fees, including, but not limited to,
251 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)



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

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

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

325 (iii) The term includes:



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

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

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

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

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



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

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

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

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

365 A. Owned by the Pearl River Valley
366 Water Supply District, and/or

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

372 C. Located within the Reservoir
373 Community District, zoned commercial, west of Old Fannin Road,
374 south of Spillway Road and extending to the boundary of the
375 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,



401 c. Provides lodging accommodations
402 regardless of whether part of the facility and/or located adjacent
403 to or in close proximity to the facility, and
404 d. Is located on property that consists
405 of at least thirty (30) contiguous acres;
406 11. Any facility and related property:
407 a. Located on property that consists of
408 at least one hundred twenty-five (125) contiguous acres and
409 consisting of an eighteen-hole golf course, and/or located in a
410 facility that consists of at least eight thousand (8,000) square
411 feet being heated and cooled,
412 b. Used for the purpose of providing
413 meals and hosting events, and
414 c. Used for the purpose of teaching
415 culinary arts courses and/or turf management and grounds keeping
416 courses, and/or outdoor recreation and leadership courses;
417 12. Any facility and related property that:
418 a. Consist of at least eight thousand
419 (8,000) square feet being heated and cooled,
420 b. For a fee is used to host events,
421 c. Is used for the purpose of culinary
422 arts courses, and/or live entertainment courses and art
423 performances, and/or outdoor recreation and leadership courses;
424 13. The clubhouse and associated golf course
425 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



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

453 b. The board of supervisors of such
454 county may by resolution or other order:

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

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

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

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

469 17. One hundred five (105) contiguous acres,
470 more or less, located in Hinds County, Mississippi, and in the
471 City of Jackson, Mississippi, whereon are constructed a variety of
472 buildings, improvements, grounds or objects for the purpose of
473 holding events thereon to promote agricultural and industrial
474 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.



500 If any portion of the land described in this item 18 has been
501 declared a qualified resort area by the department before July 1,
502 2020, then that qualified resort area shall be incorporated into
503 the qualified resort area created by this item 18;

504 19. Any facility and related property:

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

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

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

518 a. A county traversed by Interstate 55
519 and Interstate 20, and

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

522 21. Any municipality with a population in
523 excess of two thousand (2,000) according to the latest federal
524 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;



549 26. A municipality in which Mississippi
550 Highway 16 and Mississippi Highway 35 intersect;
551 27. A municipality in which U.S. Highway 82
552 and Old Highway 61 intersect;
553 28. A municipality in which Mississippi
554 Highway 8 meets Mississippi Highway 1;
555 29. A municipality in which U.S. Highway 82
556 and Mississippi Highway 1 intersect;
557 30. A municipality in which Mississippi
558 Highway 50 meets Mississippi Highway 9;
559 31. An area bounded on the north by Pearl
560 Street, on the east by West Street, on the south by Court Street
561 and on the west by Farish Street, within a municipality bordered
562 on the east by the Pearl River and through which run Interstate 20
563 and Interstate 55;
564 32. Any facility and related property that:
565 a. Is contracted for mixed-use
566 development improvements consisting of office and residential
567 space and a restaurant and lounge, partially occupying the
568 renovated space of a four-story commercial building which
569 previously served as a financial institution; and adjacent
570 property to the west consisting of a single-story office building
571 that was originally occupied by the Brotherhood of Carpenters and
572 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:



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

601 ALSO,

602 The Northeast 38 acres of the Southwest Quarter of Section
603 21, Township 7 South, Range 4 East, Union County, Mississippi.

604 ALSO,

605 The South 81 1/2 acres of the Southwest Quarter of Section
606 21, Township 7 South, Range 4 East, Union County, Mississippi;

607 34. A municipality in which U.S. Highway 51
608 and Mississippi Highway 16 intersect;

609 35. A municipality in which Interstate 20
610 passes over Mississippi Highway 15;

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

615 37. A municipality in which Mississippi
616 Highway 28 and Mississippi Highway 29 North intersect;

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



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

639 39. A municipality through which run
640 Mississippi Highway 43 and U.S. Highway 80;

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

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



646 42. The clubhouse and associated golf course,
647 tennis courts and related facilities and swimming pool and related
648 facilities located on Oaks Country Club Road less than one-half
649 (1/2) mile to the east of Mississippi Highway 15;

650 43. Any facility located on land more
651 particularly described as follows:

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

660 44. Any facility located on land more
661 particularly described as follows:

662 Beginning at a point 1915 feet west and 2171 feet north of
663 southeast corner, Section 11, Township 24 North, Range 2 West,
664 Second Judicial District, Tallahatchie County, Mississippi, which
665 point is the southwest corner of J.C. Section Lot mentioned in
666 deed recorded in Book 50, page 34, in the records of the Chancery
667 Clerk's Office at Sumner, in said District of said County; thence
668 South 80° West, 19 feet to the east boundary of United States
669 Highway 49-E, thence East along the east boundary of said Highway
670 270 feet to point of beginning of Lot to be conveyed; thence



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

681 45. Any facility that:

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

688 b. Includes a caterer's kitchen and
689 green room for entertainment preparation;

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

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



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

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

704 48. The downtown square area bound by East
705 Service Drive, Commerce Street, Second Street and Court Street and
706 adjacent properties in a municipality through which run Interstate
707 55, U.S. Highway 51 and Mississippi Highway 306;

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

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

717 51. Any municipality in which U.S. Highway 49
718 and Mississippi Highway 469 intersect;

719 52. Any facility that is:



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

723 b. Used by such organization for its
724 headquarters and other organization related purposes; and

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

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

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

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



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

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

756 54. Any municipality in which Mississippi
757 Highway 340 meets Mississippi Highway 15;

758 55. Any municipality in which Mississippi
759 Highway 540 and Mississippi Highway 149 intersect;

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

762 57. The property and structures thereon at
763 the following locations within a municipality through which run
764 U.S. Highway 45 and Mississippi Highway 145 and in which
765 Mississippi Highway 370 and Mississippi Highway 145 intersect:
766 104 West Main Street, 106 West Main Street, 108 West Main Street,
767 110 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"



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

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

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



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

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

837 62. The property and structures thereon
838 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201
839 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969
840 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original
841 town square in any municipality with a population in excess of one



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

844 a. A county traversed by Interstate 55
845 and Interstate 20, and

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

848 63. Any municipality in which Mississippi
849 Highway 12 meets Mississippi Highway 17;

850 64. Any municipality in which U.S. Highway 49
851 and Mississippi Highway 469 intersect;

852 65. The clubhouse and associated nine-hole
853 golf course and related facilities located on or near the eastern
854 corner of the point at which Golf Course Road meets Athens Road,
855 in a county in which Mississippi Highway 13 and Mississippi
856 Highway 28 intersect, with GPS coordinates of approximately
857 31.900370078041004, -89.7928067652611;

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

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



866 Interstate 20, with GPS coordinates of approximately
867 32.34903152971068, -90.46047660172901;

868 68. Any facility located on Hinds Boulevard
869 approximately three-tenths (0.3) of a mile south of the point at
870 which Hinds Boulevard diverges from Clinton Road, in a
871 municipality whose northern boundary partially consists of Snake
872 Creek Road, and whose southern boundary partially consists of
873 Mississippi Highway 18, with GPS coordinates of approximately
874 32.26384517526713, -90.41586570183475;

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

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

885 71. Any facility located on Raj Road
886 approximately three-tenths (0.3) of a mile south of Mississippi
887 Highway 57/63, with GPS coordinates of approximately
888 31.139553708288418, -88.53411203512971;

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



891 Highway 57/63, with GPS coordinates of approximately
892 31.14184097577295, -88.53287700849411;

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

899 74. A municipality through which runs a
900 portion of the Tanglefoot Trail and in which Mississippi Highway
901 32 and East Front Street intersect;

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

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



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

918 78. A municipality in which Mississippi
919 Highway 492 meets Mississippi Highway 35;

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

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

936 81. Any facility located on land more
937 particularly described as follows:
938 Commencing at a fence corner at the Northeast corner of Section
939 34, Township 6 South, Range 3 East, Union County, Mississippi, for



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



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

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

984 82. The clubhouse at a country club located:

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

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



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

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

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

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



1015 Township 6 South, Range 18 West, Pearl River County,
1016 Mississippi.

1017 INDEXING: BEING A PART OF THE EAST 1/2 OF SECTION 4,
1018 TOWNSHIP 6 SOUTH, RANGE 18 WEST, PEARL RIVER COUNTY,
1019 MISSISSIPPI;

1020 86. Any facility located on land in a county
1021 through which run Mississippi Highway 25 and U.S. Highway 82 and
1022 more particularly described as follows: Beginning at a point with
1023 GPS coordinates of approximately 33.331869, -88.715054; then
1024 running in a straight line to a point with GPS coordinates of
1025 approximately 33.336207, -88.713453; then running in a straight
1026 line to a point with GPS coordinates of approximately 33.335369,
1027 -88.709835; then running in a straight line to a point with GPS
1028 coordinates of approximately 33.330870, -88.711496; then running
1029 in a straight line to a point with GPS coordinates of
1030 approximately 33.331869, -88.715054 and the point of the
1031 beginning;

1032 87. Any facility located on land that is
1033 owned by a community college that is located in a county through
1034 which run U.S. Highway 51 and Mississippi Highway 4;

1035 88. Any facility located on Mississippi
1036 Highway 23/178 in a municipality in which Mississippi Highway
1037 23/178 and Stone Drive intersect, with GPS coordinates of
1038 approximately 34.235269, -88.262409;



1039 89. Any facility located on U.S. Highway 51
1040 in a municipality through which run Interstate 55, U.S. Highway 51
1041 and the Natchez Trace Parkway, with GPS coordinates of
1042 approximately 32.42042°N, 90.13473°W;

1043 90. Any facility located on Mullican Road in
1044 a county through which run U.S. Highway 84 and Interstate 59,
1045 with GPS coordinates of approximately 31.73395N, 89.18186W;

1046 91. Any facility located on land in a county
1047 through which run Mississippi Highway 25 and U.S. Highway 82 and
1048 more particularly described as follows: Beginning at a point with
1049 GPS coordinates of approximately 33.37391, -88.80645; then running
1050 in a straight line to a point with GPS coordinates of
1051 approximately 33.37391, -88.79972; then running in a straight line
1052 to a point with GPS coordinates of approximately 33.36672,
1053 -88.80644; then running in a straight line to a point with GPS
1054 coordinates of approximately 33.36674, -88.79971; then running in
1055 a straight line to a point with GPS coordinates of approximately
1056 33.37391, -88.80645 and the point of the beginning;

1057 92. Any facility located on land more
1058 particularly described as follows:
1059 All that part of the South half (S 1/2) of the SE 1/4 of NE 1/4 of
1060 Section 14, Township 4 North, Range 15 West, lying and being West
1061 of State Highway No. 589, containing one (1) acre, more or less.
1062 LESS AND EXCEPT:



1063 Begin at the point of intersection of the North line of the South
1064 1/2 of the Southeast 1/4 of the Northeast 1/4 of Section 14,
1065 Township 4 North, Range 15 West with the present Southwesterly
1066 right-of-way line of Mississippi Highway No. 589, said point is
1067 also the Northeast corner of grantor property; said point is 50.6
1068 feet West of Station 7 + 59.27 on the centerline of survey of
1069 Mississippi Highway No. 589 as shown on the plans for State
1070 Project No. SP-0014-2(10); from said POINT OF BEGINNING run thence
1071 South 08°57' East along said present Southwesterly right-of-way
1072 line, a distance of 37.1 feet to a point that is perpendicular to
1073 and 50 feet Southwesterly of Station 7 + 30 on the centerline of
1074 survey of Mississippi Highway 589 as shown on the plans for said
1075 project; run thence South 81°03' West, a distance of 35.7 feet to
1076 the West line of the South 1/2 of the Southeast 1/4 of the
1077 Northeast 1/4 of said Section 14 and the West line of grantors
1078 property; run thence North along said West property line, a
1079 distance of 42.2 feet to the Northwest corner of the South 1/2 of
1080 the Southeast 1/4 of the Northeast 1/4 of said Section 14 and the
1081 Northwest corner of grantors property; run thence East along
1082 grantors North property line, a distance of 29.5 feet to the POINT
1083 OF BEGINNING containing 0.03 acres, more or less, and all being
1084 situated in and a part of the South 1/2 of the Southeast 1/4 of
1085 the Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
1086 Lamar County, Mississippi.
1087 LESS AND EXCEPT:



1088 A part of the South one-half of the Southeast 1/4 of Northeast
1089 1/4, Northerly of a certain fence and West of Mississippi State
1090 Highway 589, in Section 14, Township 4 North, Range 15 West, Lamar
1091 County, Mississippi and more particularly described as commencing
1092 at a pine (lighter) stake being used as the Southwest corner of
1093 the Northeast 1/4 of Southeast 1/4 of the above said Section 14,
1094 thence North and along the West line of the East 1/4 of the above
1095 said Section 14 1638.8 feet to the POINT OF BEGINNING. Thence
1096 continue North and along the West line of the East 1/4 of the
1097 above said Section 14, 278.5 feet to the Southerly line of the
1098 property Bobby G. Aultman and Marilyn S. Aultman previously sold
1099 to the Mississippi State Highway Department; thence North 81°03'
1100 East and along the above said Southerly property line for 35.7
1101 feet more or less to the Westerly right-of-way line of Mississippi
1102 State Highway 589; thence Southeasterly and along the above said
1103 Westerly right-of-way line 232.7 feet to a concrete right-of-way
1104 marker; thence South 51°39' West and along the Northerly line of a
1105 wooden fence 88 feet to the POINT OF BEGINNING.

1106 AND ALSO:

1107 A parcel of land in a part of the Southeast 1/4 of Northwest 1/4
1108 and a part of the Southwest 1/4, Section 14, Township 4 North,
1109 Range 15 West, Lamar County, Mississippi, and more particularly
1110 described as beginning at a point where the Southerly right-of-way
1111 line of U.S. Highway 98 intersects the West line of the above said
1112 Southeast 1/4 of Northwest 1/4; thence North 67°34' East and along



1113 the Southerly right-of-way line of said highway 208.75 feet;
1114 thence South 208.75 feet; thence South 67°34' West 208.75 feet;
1115 thence South 141.3 feet; thence North 89°07'30" West 388.9 feet to
1116 the centerline of Parkers Creek; thence Northerly and along the
1117 centerline of said creek for the next three (3) calls: North
1118 35°53' East 115.6 feet; North 25°05' East 68.5 feet; North
1119 09°51'30" West 64.3 feet to the Southerly right-of-way line of
1120 U.S. Highway 98; thence North 67°34' East and along the Southerly
1121 right-of-way line of said highway 327.85 feet to the POINT OF
1122 BEGINNING. The above described area contains 3.02 acres.

1123 AND ALSO:

1124 Commencing at the Southwest corner of the Southwest 1/4 of the
1125 Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
1126 Lamar County, Mississippi, run South 88°05'27" East 310.00 feet,
1127 thence South 0°53'16" West 60.50 feet to a point on a fence line,
1128 thence run along fence line South 88°05'27" East 718.93 feet to
1129 the POINT OF BEGINNING, thence North 08°48'10" West 714.67 feet to
1130 a point on the South right-of-way line of Highway No. 98, thence
1131 along said right-of-way along a curve to the right with a delta
1132 angle of 02°04'26" having a radius of 5603.58 feet and an arc
1133 length of 202.84 feet, with a chord bearing a distance of North
1134 71°53'47" East 202.83 feet to a Concrete Highway right-of-way
1135 marker, thence South 20°09'13" East 328.13 feet, thence South
1136 69°00'47" East 117.68 feet, thence South 0°58'19" West 429.12 feet
1137 to a Point on Possession Line fence, thence along said fence North



1138 88°05'27" West 299.23 feet back to the POINT OF BEGINNING,
1139 containing 5.0885 acres, more or less and being situated in the SW
1140 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of said Section 14,
1141 together with all improvements and appurtenances thereunto
1142 belonging.

1143 AND ALSO:

1144 PARCEL NUMBER ONE: That part of the Northwest Quarter of the
1145 Southwest Quarter (Northwest 1/4 of the Southwest 1/4) of Section
1146 14, Township 4 North, Range 15 West, of Lamar County, Mississippi,
1147 being located and situated East of the center thread of Mill Creek
1148 as the same presently runs through and bisects said 40-acre tract,
1149 and comprising 10.9 acres, more or less, and all being part of the
1150 Northwest Quarter of the Southwest Quarter (Northwest 1/4 of the
1151 Southwest 1/4) of said Section, Township and Range, Lamar County,
1152 Mississippi.

1153 AND ALSO:

1154 PARCEL NUMBER TWO: A part of the Southeast Quarter of the
1155 Northwest Quarter (Southeast 1/4 of the Northwest 1/4) and part of
1156 the Northeast Quarter of the Southwest (Northeast 1/4 of the
1157 Southwest 1/4) all in Section 14, Township 4 North, Range 15 West,
1158 Lamar County, Mississippi, being more particularly described as
1159 follows, to wit:

1160 Beginning at a point where the South margin of State Highway 98
1161 intersects the West margin of the Southeast 1/4 of the Northwest
1162 1/4 of Section 14, Township 4 North, Range 15 West, and run



1163 Easterly along the South margin of said highway right-of-way
1164 208.75 feet; thence South 208.75 feet; thence Westerly parallel
1165 with the South margin of said highway right-of-way 208.75 feet to
1166 the West forty line; thence North 208.75 feet to the POINT OF
1167 BEGINNING, containing 1 acre, more or less.

1168 LESS AND EXCEPT:

1169 Begin at the point of intersection of an Easterly line of grantors
1170 property with the present Southerly right-of-way line of U.S.
1171 Highway 98 as shown on the plans for State Project No.
1172 97-0014-02-044-10; from said POINT OF BEGINNING run thence South
1173 02°56' West along said Easterly property line, a distance of 127.6
1174 feet; thence run South 69°11' West, a distance of 52.9 feet;
1175 thence run South 67°13' West, a distance of 492.7 feet to the
1176 Westerly line of grantors property and the center of a creek;
1177 thence run Northerly along said Westerly property line and said
1178 center of creek, a distance of 122.8 feet to said present
1179 Southerly right-of-way line; thence run North 67°13' East along
1180 said present Southerly right-of-way line, a distance of 553.4 feet
1181 to the POINT OF BEGINNING, containing 1.43 acres, more or less,
1182 and being situated in and a part of the North 1/2 of the Southwest
1183 1/4 of Section 14, Township 4 North, Range 15 West, Lamar County,
1184 Mississippi.

1185 LESS AND EXCEPT:

1186 COMMENCING AT THE SOUTHWEST CORNER OF SECTION 14, TOWNSHIP 4
1187 NORTH, RANGE 15 WEST, LAMAR COUNTY, MISSISSIPPI, PROCEED EAST



1188 2136.60 FEET; THENCE NORTH 2508.67 FEET TO AN IRON PIN AND THE
1189 POINT OF BEGINNING OF THE PARCEL HEREIN DESCRIBED.
1190 FROM THE DESCRIBED POINT OF BEGINNING, PROCEED NORTH 11°19'49"
1191 EAST 217.55 FEET TO AN IRON PIN; THENCE NORTH 40°11'01" EAST
1192 118.28 FEET TO AN IRON PIN; THENCE NORTH 22°24'39" WEST 179.15
1193 FEET TO AN IRON PIN ON THE SOUTHERN BOUNDARY OF U.S. HIGHWAY 98;
1194 THENCE ALONG THE SOUTHERN RIGHT-OF-WAY BOUNDARY OF SAID HIGHWAY AS
1195 FOLLOWS: SOUTH 67°35'21" WEST 699.55 FEET TO AN IRON PIN; THENCE
1196 SOUTH 69°16'57" WEST 67.67 FEET TO A CONCRETE RIGHT-OF-WAY MARKER;
1197 THENCE SOUTH 67°35'21" WEST 310.34 FEET TO AN IRON PIN; THENCE
1198 LEAVING SAID RIGHT-OF-WAY SOUTH 01°25'53" WEST 667.21 FEET TO AN
1199 IRON PIN; THENCE NORTH 67°35'21" EAST 491.91 FEET TO AN IRON PIN;
1200 THENCE NORTH 22°24'39" WEST 193.77 FEET TO AN IRON PIN; THENCE
1201 NORTH 67°35'21" EAST 629.48 FEET BACK TO THE POINT OF BEGINNING.
1202 SAID PARCEL CONTAINS 12.39 ACRES AND IS LOCATED PART IN THE SE 1/4
1203 OF THE NW 1/4, PART IN THE NE 1/4 OF THE SW 1/4, AND PART IN THE
1204 NW 1/4 OF THE SW 1/4, ALL IN SECTION 14, TOWNSHIP 4 NORTH, RANGE
1205 15 WEST, LAMAR COUNTY, MISSISSIPPI.

1206 The status of these municipalities, districts, clubhouses,
1207 facilities, golf courses and areas described in this paragraph
1208 (o)(iii) as qualified resort areas does not require any
1209 declaration of same by the department.

1210 The governing authorities of a municipality described, in
1211 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,
1212 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61,



1213 63, 64, 66, 67, 68, 73, 74, 83 or 84 of this paragraph (o)(iii)
1214 may by ordinance, with respect to the qualified resort area
1215 described in the same item: specify the hours of operation of
1216 facilities offering alcoholic beverages for sale; specify the
1217 percentage of revenue that facilities offering alcoholic beverages
1218 for sale must derive from the preparation, cooking and serving of
1219 meals and not from the sale of beverages; and designate the areas
1220 in which facilities offering alcoholic beverages for sale may be
1221 located.

1222 (p) "Native wine" means any product, produced in
1223 Mississippi for sale, having an alcohol content not to exceed
1224 twenty-one percent (21%) by weight and made in accordance with
1225 revenue laws of the United States, which shall be obtained
1226 primarily from the alcoholic fermentation of the juice of ripe
1227 grapes, fruits, berries, honey or vegetables grown and produced in
1228 Mississippi; provided that bulk, concentrated or fortified wines
1229 used for blending may be produced without this state and used in
1230 producing native wines. The department shall adopt and promulgate
1231 rules and regulations to permit a producer to import such bulk
1232 and/or fortified wines into this state for use in blending with
1233 native wines without payment of any excise tax that would
1234 otherwise accrue thereon.

1235 (q) "Native winery" means any place or establishment
1236 within the State of Mississippi where native wine is produced, in
1237 whole or in part, for sale.



1238 (r) "Bed and breakfast inn" means an establishment
1239 within a municipality where in consideration of payment, breakfast
1240 and lodging are habitually furnished to travelers and wherein are
1241 located not less than eight (8) and not more than nineteen (19)
1242 adequately furnished and completely separate sleeping rooms with
1243 adequate facilities, that persons usually apply for and receive as
1244 overnight accommodations; however, such restriction on the minimum
1245 number of sleeping rooms shall not apply to establishments on the
1246 National Register of Historic Places. No place shall qualify as a
1247 bed and breakfast inn under this article unless on the date of the
1248 initial application for a license under this article more than
1249 fifty percent (50%) of the sleeping rooms are located in a
1250 structure formerly used as a residence.

1251 (s) "Board" shall refer to the Board of Tax Appeals of
1252 the State of Mississippi.

1253 (t) "Spa facility" means an establishment within a
1254 municipality or qualified resort area and owned by a hotel where,
1255 in consideration of payment, patrons receive from licensed
1256 professionals a variety of private personal care treatments such
1257 as massages, facials, waxes, exfoliation and hairstyling.

1258 (u) "Art studio or gallery" means an establishment
1259 within a municipality or qualified resort area that is in the sole
1260 business of allowing patrons to view and/or purchase paintings and
1261 other creative artwork.



1262 (v) "Cooking school" means an establishment within a
1263 municipality or qualified resort area and owned by a nationally
1264 recognized company that offers an established culinary education
1265 curriculum and program where, in consideration of payment, patrons
1266 are given scheduled professional group instruction on culinary
1267 techniques. For purposes of this paragraph, the definition of
1268 cooking school shall not include schools or classes offered by
1269 grocery stores, convenience stores or drugstores.

1270 (w) "Campus" means property owned by a public school
1271 district, community or junior college, college or university in
1272 this state where educational courses are taught, school functions
1273 are held, tests and examinations are administered or academic
1274 course credits are awarded; however, the term shall not include
1275 any "restaurant" or "hotel" that is located on property owned by a
1276 community or junior college, college or university in this state,
1277 and is operated by a third party who receives all revenue
1278 generated from food and alcoholic beverage sales.

1279 (x) "Native spirit" shall mean any beverage, produced
1280 in Mississippi for sale, manufactured primarily by the
1281 distillation of fermented grain, starch, molasses or sugar
1282 produced in Mississippi, including dilutions and mixtures of these
1283 beverages. In order to be classified as "native spirit" under the
1284 provisions of this article, at least fifty-one percent (51%) of
1285 the finished product by volume shall have been obtained from



1286 distillation of fermented grain, starch, molasses or sugar grown
1287 and produced in Mississippi.

1288 (y) "Native distillery" shall mean any place or
1289 establishment within this state where native spirit is produced in
1290 whole or in part for sale.

1291 (z) "Warehouse operator" shall have the meaning
1292 ascribed in Section 67-1-201.

1293 (aa) "Craft spirit" shall mean any alcoholic beverage
1294 produced in whole or in part in Mississippi by a distillery
1295 created under the laws of Mississippi at a location within
1296 Mississippi.

1297 (bb) "Craft distillery" shall mean any place or
1298 establishment within this state where craft spirit is produced in
1299 whole or in part.

1300 **SECTION 8.** Section 67-1-7, Mississippi Code of 1972, is
1301 amended as follows:

1302 67-1-7. (1) Except as otherwise provided in Section 67-9-1
1303 for the transportation and possession of limited amounts of
1304 alcoholic beverages for the use of an alcohol processing
1305 permittee, and subject to all of the provisions and restrictions
1306 contained in this article, the manufacture, sale, distribution,
1307 and transportation of alcoholic beverages shall be lawful, subject
1308 to the restrictions hereinafter imposed, in those counties and
1309 municipalities of this state in which, at a local option election
1310 called and held for that purpose under the provisions of this



1311 article, a majority of the qualified electors voting in such
1312 election shall vote in favor thereof.

1313 Beginning on April 16, 2021, except as otherwise provided in
1314 Section 67-1-51 for holders of a caterer's permit, the
1315 manufacture, sale and distribution of alcoholic beverages shall
1316 not be permissible or lawful in counties except in (a)
1317 incorporated municipalities located within such counties, (b)
1318 qualified resort areas within such counties approved as such by
1319 the department, or (c) clubs within such counties, whether within
1320 a municipality or not. However, any permits issued by the
1321 department between July 1, 2020, and April 15, 2021, for the
1322 manufacture, sale and distribution of alcoholic beverages, whether
1323 or not issued to permittees in such municipalities, qualified
1324 resort areas or clubs, shall be eligible for renewal on or after
1325 April 16, 2021.

1326 The manufacture, sale, distribution and possession of native
1327 wines * * *, native spirits or craft spirits shall be lawful in
1328 any location within any such county except those locations where
1329 the manufacture, sale or distribution is prohibited by law other
1330 than this section or by regulations of the department. However,
1331 notwithstanding this provision, municipalities that have voted in
1332 favor of coming out from under the dry law may enforce such proper
1333 rules and regulations for fixing zones and territories to promote
1334 public health, morals, and safety, as they may by ordinance
1335 provide. The board of supervisors of any county that has voted in



1336 favor of coming out from under the dry law may make such rules and
1337 regulations as to territory outside of municipalities as are
1338 herein provided for municipalities.

1339 Notwithstanding the provisions of any other law,
1340 municipalities may enforce such proper location of package
1341 retailer stores within the municipality by application of a
1342 properly adopted zoning ordinance.

1343 (2) Notwithstanding the foregoing, within any state park or
1344 any state park facility that has been declared a qualified resort
1345 area by the department, and within any qualified resort area as
1346 defined under Section 67-1-5(o)(iii), an on-premises retailer's
1347 permit may be issued for the qualified resort area, and the
1348 permittee may lawfully sell alcoholic beverages for consumption on
1349 his licensed premises regardless of whether or not the county or
1350 municipality in which the qualified resort area is located has
1351 voted in favor of coming out from under the dry law, and it shall
1352 be lawful to receive, store, sell, possess and consume alcoholic
1353 beverages on the licensed premises, and to sell, distribute and
1354 transport alcoholic beverages to the licensed premises. Moreover,
1355 the governing authorities of a municipality in which a qualified
1356 resort area defined under Section 67-1-5(o)(iii)5, 7, 21, 39 or 46
1357 is located, the Pearl River Valley Water Supply District Board
1358 which governs the qualified resort area defined under Section
1359 67-1-5(o)(iii)8.a.A, the board of supervisors of the county in
1360 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



1385 Sections 67-9-1 and 67-1-7(2), shall become applicable in said
1386 county.

1387 (2) Notwithstanding an election reinstating the prohibition
1388 laws in a political subdivision, the holder of a native
1389 wine * * *, native spirit, or craft spirit producer's permit or a
1390 native wine * * *, native spirit, or craft spirit retailer's
1391 permit is allowed to continue to operate under such permits and to
1392 renew such permits. Possession of native wines * * *, native
1393 spirits, or craft spirits and personal property related to the
1394 activities of the native wine permit * * *, native spirit permit,
1395 or craft spirit permit holder which would otherwise be unlawful
1396 under prohibition shall be allowed subject to regulations of the
1397 Alcoholic Beverage Control Division.

1398 **SECTION 10.** Section 67-1-37, Mississippi Code of 1972, is
1399 amended as follows:

1400 67-1-37. The Department of Revenue, under its duties and
1401 powers with respect to the Alcoholic Beverage Control Division
1402 therein, shall have the following powers, functions and duties:

1403 (a) To issue or refuse to issue any permit provided for
1404 by this article, or to extend the permit or remit in whole or any
1405 part of the permit monies when the permit cannot be used due to a
1406 natural disaster or act of God.

1407 (b) To revoke, suspend or cancel, for violation of or
1408 noncompliance with the provisions of this article, or the law
1409 governing the production and sale of native wines * * *, native



1410 spirits, or craft spirits, or any lawful rules and regulations of
1411 the department issued hereunder, or for other sufficient cause,
1412 any permit issued by it under the provisions of this article. The
1413 department shall also be authorized to suspend the permit of any
1414 permit holder for being out of compliance with an order for
1415 support, as defined in Section 93-11-153. The procedure for
1416 suspension of a permit for being out of compliance with an order
1417 for support, and the procedure for the reissuance or reinstatement
1418 of a permit suspended for that purpose, and the payment of any
1419 fees for the reissuance or reinstatement of a permit suspended for
1420 that purpose, shall be governed by Section 93-11-157 or Section
1421 93-11-163, as the case may be. If there is any conflict between
1422 any provision of Section 93-11-157 or Section 93-11-163 and any
1423 provision of this article, the provisions of Section 93-11-157 or
1424 Section 93-11-163, as the case may be, shall control.

1425 (c) To prescribe forms of permits and applications for
1426 permits and of all reports which it deems necessary in
1427 administering this article.

1428 (d) To fix standards, not in conflict with those
1429 prescribed by any law of this state or of the United States, to
1430 secure the use of proper ingredients and methods of manufacture of
1431 alcoholic beverages.

1432 (e) To issue rules regulating the advertising of
1433 alcoholic beverages in the state in any class of media and
1434 permitting advertising of the retail price of alcoholic beverages.



1435 (f) To issue reasonable rules and regulations, not
1436 inconsistent with the federal laws or regulations, requiring
1437 informative labeling of all alcoholic beverages offered for sale
1438 within this state and providing for the standards of fill and
1439 shapes of retail containers of alcoholic beverages; however, such
1440 containers shall not contain less than fifty (50) milliliters by
1441 liquid measure.

1442 (g) Subject to the provisions of subsection (3) of
1443 Section 67-1-51, to issue rules and regulations governing the
1444 issuance of retail permits for premises located near or around
1445 schools, colleges, universities, churches and other public
1446 institutions, and specifying the distances therefrom within which
1447 no such permit shall be issued. The Alcoholic Beverage Control
1448 Division shall not issue a package retailer's or on-premises
1449 retailer's permit for the sale or consumption of alcoholic
1450 beverages in or on the campus of any public school. The Alcoholic
1451 Beverage Control Division shall not issue a package retailer's
1452 permit for the sale of alcoholic beverages in or on the campus of
1453 any community or junior college, college or university.

1454 (h) To adopt and promulgate, repeal and amend, such
1455 rules, regulations, standards, requirements and orders, not
1456 inconsistent with this article or any law of this state or of the
1457 United States, as it deems necessary to control the manufacture,
1458 importation, transportation, distribution, delivery and sale of
1459 alcoholic liquor, whether intended for beverage or nonbeverage use



1460 in a manner not inconsistent with the provisions of this article
1461 or any other statute, including the native wine * * *, native
1462 spirit, and craft spirit laws.

1463 (i) To call upon other administrative departments of
1464 the state, county and municipal governments, county and city
1465 police departments and upon prosecuting officers for such
1466 information and assistance as it may deem necessary in the
1467 performance of its duties.

1468 (j) To prepare and submit to the Governor during the
1469 month of January of each year a detailed report of its official
1470 acts during the preceding fiscal year ending June 30, including
1471 such recommendations as it may see fit to make, and to transmit a
1472 like report to each member of the Legislature of this state upon
1473 the convening thereof at its next regular session.

1474 (k) To inspect, or cause to be inspected, any premises
1475 where alcoholic liquors intended for sale are manufactured,
1476 stored, distributed or sold, and to examine or cause to be
1477 examined all books and records pertaining to the business
1478 conducted therein.

1479 (l) To investigate the administration of laws in
1480 relation to alcoholic liquors in this and other states and any
1481 foreign countries, and to recommend from time to time to the
1482 Governor and through him to the Legislature of this state such
1483 amendments to this article, if any, as it may think desirable.



1484 (m) To designate hours and days when alcoholic
1485 beverages may be sold in different localities in the state which
1486 permit such sale.

1487 (n) To assign employees to posts of duty at locations
1488 where they will be most beneficial for the control of alcoholic
1489 beverages and to take any other action concerning persons employed
1490 under this article as authorized by law and taken in accordance
1491 with the rules, regulations and procedures of the State Personnel
1492 Board.

1493 (o) To enforce the provisions made unlawful by Chapter
1494 3, Title 67 and Section 97-5-49.

1495 (p) To delegate its authority under this article to the
1496 Alcoholic Beverage Control Division, its director or any other
1497 officer or employee of the department that it deems appropriate.

1498 (q) To prescribe and charge a fee to defray the costs
1499 of shipping alcoholic beverages, provided that such fee is
1500 determined in a manner provided by the department by rules and/or
1501 regulations adopted in accordance with the Mississippi
1502 Administrative Procedures Law.

1503 The Alcoholic Beverage Control Division shall not issue any
1504 permit which would conflict with any zoning ordinance legally
1505 adopted by the governing authorities of any municipality or rule
1506 or regulation of any board of supervisors of any county as set
1507 forth in Section 67-1-7(1).



1508 **SECTION 11.** Section 67-1-41, Mississippi Code of 1972, as
1509 amended by Senate Bill No. 2145, 2025 Regular Session, is amended
1510 as follows:

1511 67-1-41. (1) The department is hereby created a wholesale
1512 distributor and seller of alcoholic beverages, not including malt
1513 liquors, within the State of Mississippi. It is granted the right
1514 to import and sell alcoholic beverages at wholesale within the
1515 state, and no person who is granted the right to sell, distribute
1516 or receive alcoholic beverages at retail shall purchase any
1517 alcoholic beverages from any source other than the department,
1518 except as authorized in subsections (4), (9) and (12) of this
1519 section and Sections 1 through 9 of Senate Bill No. 2145, 2025
1520 Regular Session. The department may establish warehouses, and the
1521 department may purchase alcoholic beverages in such quantities and
1522 from such sources as it may deem desirable and sell the alcoholic
1523 beverages to authorized permittees within the state including, at
1524 the discretion of the department, any retail distributors
1525 operating within any military post or qualified resort areas
1526 within the boundaries of the state, keeping a correct and accurate
1527 record of all such transactions and exercising such control over
1528 the distribution of alcoholic beverages as seem right and proper
1529 in keeping with the provisions or purposes of this article.

1530 (2) No person for the purpose of sale shall manufacture,
1531 distill, brew, sell, possess, export, transport, distribute,
1532 warehouse, store, solicit, take orders for, bottle, rectify,



blend, treat, mix or process any alcoholic beverage except in accordance with authority granted under this article, or as otherwise provided by law for native wines * * *, native spirits, or craft spirits.

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

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

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



1557 (6) The department shall maintain all forms to be completed
1558 by applicants necessary for licensure by the department at all
1559 district offices of the department.

1560 (7) The department may promulgate rules which authorize the
1561 manufacturer of an alcoholic beverage or wine to import, transport
1562 and furnish or give a sample of alcoholic beverages or wines to
1563 the holders of package retailer's permits, on-premises retailer's
1564 permits, native wine * * *, native spirit, or craft spirits
1565 retailer's permits and temporary retailer's permits who have not
1566 previously purchased the brand of that manufacturer from the
1567 department. For each holder of the designated permits, the
1568 manufacturer may furnish not more than five hundred (500)
1569 milliliters of any brand of alcoholic beverage and not more than
1570 three (3) liters of any brand of wine.

1571 (8) The department may promulgate rules disallowing open
1572 product sampling of alcoholic beverages or wines by the holders of
1573 package retailer's permits and permitting open product sampling of
1574 alcoholic beverages by the holders of on-premises retailer's
1575 permits. Permitted sample products shall be plainly identified
1576 "sample" and the actual sampling must occur in the presence of the
1577 manufacturer's representatives during the legal operating hours of
1578 on-premises retailers.

1579 (9) The department may promulgate rules and regulations that
1580 authorize the holder of a research permit to import and purchase
1581 limited amounts of alcoholic beverages from importers, wineries



1582 and distillers of alcoholic beverages or from the department. The
1583 department shall develop and provide forms to be completed by the
1584 research permittee verifying each transaction. The completed
1585 forms shall be forwarded to the department within a period of time
1586 prescribed by the department. The records and inventory of
1587 alcoholic beverages shall be open to inspection at any time by the
1588 Director of the Alcoholic Beverage Control Division or any duly
1589 authorized agent.

1590 (10) The department may promulgate rules facilitating a
1591 retailer's on-site pickup of alcoholic beverages sold by the
1592 department or as authorized by the department, including, but not
1593 limited to, native wines * * *, native spirits, or craft spirits,
1594 so that those alcoholic beverages may be delivered to the retailer
1595 at the manufacturer's location instead of via shipment from the
1596 department's warehouse.

1597 (11) **[Through June 30, 2026]** This section shall not apply
1598 to alcoholic beverages authorized to be sold by the holder of a
1599 distillery retailer's permit or a festival wine permit.

1600 (11) **[From and after July 1, 2026]** This section shall not
1601 apply to alcoholic beverages authorized to be sold by the holder
1602 of a distillery retailer's permit.

1603 (12) (a) An individual resident of this state who is at
1604 least twenty-one (21) years of age may purchase wine from a winery
1605 and have the purchase shipped into this state so long as it is
1606 shipped to a package retailer permittee in Mississippi; however,



1607 the permittee shall pay to the department all taxes, fees and
1608 surcharges on the wine that are imposed upon the sale of wine
1609 shipped by the department or its warehouse operator. No credit
1610 shall be provided to the permittee for any taxes paid to another
1611 state as a result of the transaction. Package retailers may
1612 charge a service fee for receiving and handling shipments from
1613 wineries on behalf of the purchasers. The department shall
1614 develop and provide forms to be completed by the package retailer
1615 permittees verifying the transaction. The completed forms shall
1616 be forwarded to the department within a period of time prescribed
1617 by the department.

1618 (b) The purchaser of wine that is to be shipped to a
1619 package retailer's store shall be required to get the prior
1620 approval of the package retailer before any wine is shipped to the
1621 package retailer. A purchaser is limited to no more than ten (10)
1622 cases of wine per year to be shipped to a package retailer. A
1623 package retailer shall notify a purchaser of wine within two (2)
1624 days after receiving the shipment of wine. If the purchaser of
1625 the wine does not pick up or take the wine from the package
1626 retailer within thirty (30) days after being notified by the
1627 package retailer, the package retailer may sell the wine as part
1628 of his inventory.

1629 (c) Shipments of wine into this state under this
1630 section shall be made by a duly licensed carrier. It shall be the
1631 duty of every common or contract carrier, and of every firm or



1632 corporation that shall bring, carry or transport wine from outside
1633 the state for delivery inside the state to package retailer
1634 permittees on behalf of consumers, to prepare and file with the
1635 department, on a schedule as determined by the department, of
1636 known wine shipments containing the name of the common or contract
1637 carrier, firm or corporation making the report, the period of time
1638 covered by said report, the name and permit number of the winery,
1639 the name and permit number of the package retailer permittee
1640 receiving such wine, the weight of the package delivered to each
1641 package retailer permittee, a unique tracking number, and the date
1642 of delivery. Reports received by the department shall be made
1643 available by the department to the public via the Mississippi
1644 Public Records Act process in the same manner as other state
1645 alcohol filings.

1646 Upon the department's request, any records supporting the
1647 report shall be made available to the department within a
1648 reasonable time after the department makes a written request for
1649 such records. Any records containing information relating to such
1650 reports shall be kept and preserved for a period of two (2) years,
1651 unless their destruction sooner is authorized, in writing, by the
1652 department, and shall be open and available to inspection by the
1653 department upon the department's written request. Reports shall
1654 also be made available to any law enforcement or regulatory body
1655 in the state in which the railroad company, express company,



1656 common or contract carrier making the report resides or does
1657 business.

1658 Any common or contract carrier that willfully fails to make
1659 reports, as provided by this section or any of the rules and
1660 regulations of the department for the administration and
1661 enforcement of this section, is subject to a notification of
1662 violation. In the case of a continuing failure to make reports,
1663 the common or contract carrier is subject to possible license
1664 suspension and revocation at the department's discretion.

1665 (d) A winery that ships wine under this section shall
1666 be deemed to have consented to the jurisdiction of the courts of
1667 this state, of the department, of any other state agency regarding
1668 the enforcement of this section, and of any related law, rules or
1669 regulations.

1670 (e) Any person who makes, participates in, transports,
1671 imports or receives a shipment in violation of this section is
1672 guilty of a misdemeanor and, upon conviction thereof, shall be
1673 punished by a fine of One Thousand Dollars (\$1,000.00) or
1674 imprisonment in the county jail for not more than six (6) months,
1675 or both. Each shipment shall constitute a separate offense.

1676 (13) If any provision of this article, or its application to
1677 any person or circumstance, is determined by a court to be invalid
1678 or unconstitutional, the remaining provisions shall be construed
1679 in accordance with the intent of the Legislature to further limit
1680 rather than expand commerce in alcoholic beverages to protect the



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

SECTION 12. Section 67-1-45, Mississippi Code of 1972, as amended by Senate Bill No. 2145, 2025 Regular Session, is amended as follows:

67-1-45. No manufacturer, rectifier or distiller of alcoholic beverages shall sell or attempt to sell any such alcoholic beverages, except malt liquor, within the State of Mississippi, except to the department, or as provided in Section 67-1-41, or pursuant to Section 67-1-51. A producer of native wine * * *, native spirit, or craft spirit may sell native wines * * *, native spirits, or craft spirits, respectively, to the department or to consumers at the location of the native winery * * *, native distillery, craft distillery, or its * * * other tasting room locations. The holder of a direct wine shipper's permit may sell wines directly to residents in this state as authorized by Sections 1 through 9 of Senate Bill No. 2145, 2025 Regular Session.

Any violation of this section by any manufacturer, rectifier or distiller shall be punished by a fine of not less than Five



1706 Hundred Dollars (\$500.00), and not more than Two Thousand Dollars
1707 (\$2,000.00), to which may be added imprisonment in the county jail
1708 not to exceed six (6) months.

1709 **SECTION 13.** Section 67-1-51, Mississippi Code of 1972, as
1710 amended by Senate Bill No. 2145, 2025 Regular Session, is amended
1711 as follows:

1712 67-1-51. (1) Permits which may be issued by the department
1713 shall be as follows:

1714 (a) **Manufacturer's permit.** A manufacturer's permit
1715 shall permit the manufacture, importation in bulk, bottling and
1716 storage of alcoholic liquor and its distribution and sale to
1717 manufacturers holding permits under this article in this state and
1718 to persons outside the state who are authorized by law to purchase
1719 the same, and to sell as provided by this article.

1720 Manufacturer's permits shall be of the following classes:

1721 Class 1. Distiller's and/or rectifier's permit, which shall
1722 authorize the holder thereof to operate a distillery for the
1723 production of distilled spirits by distillation or redistillation
1724 and/or to operate a rectifying plant for the purifying, refining,
1725 mixing, blending, flavoring or reducing in proof of distilled
1726 spirits and alcohol.

1727 Class 2. Wine manufacturer's permit, which shall authorize
1728 the holder thereof to manufacture, import in bulk, bottle and
1729 store wine or vinous liquor.



1730 Class 3. Native wine producer's permit, which shall
1731 authorize the holder thereof to produce, bottle, store and sell
1732 native wines.

1733 Class 4. Native spirit producer's permit, which shall
1734 authorize the holder thereof to produce, bottle, store and sell
1735 native spirits.

1736 Class 5. Craft spirit producer's permit, which shall
1737 authorize the holder thereof to perform any act or thing in the
1738 process of making craft spirit, including the manufacture,
1739 importation, bottling, and storage of alcoholic liquor and its
1740 sale.

1741 (b) **Package retailer's permit.** Except as otherwise
1742 provided in this paragraph and Section 67-1-52, a package
1743 retailer's permit shall authorize the holder thereof to operate a
1744 store exclusively for the sale at retail in original sealed and
1745 unopened packages of alcoholic beverages, including native wines,
1746 native spirits * * *, craft spirits, and edibles, not to be
1747 consumed on the premises where sold. Alcoholic beverages shall
1748 not be sold by any retailer in any package or container containing
1749 less than fifty (50) milliliters by liquid measure. A package
1750 retailer's permit, with prior approval from the department, shall
1751 authorize the holder thereof to sample new product furnished by a
1752 manufacturer's representative or his employees at the permitted
1753 place of business so long as the sampling otherwise complies with
1754 this article and applicable department regulations. Such samples



1755 may not be provided to customers at the permitted place of
1756 business. In addition to the sale at retail of packages of
1757 alcoholic beverages, the holder of a package retailer's permit is
1758 authorized to sell at retail corkscrews, wine glasses, soft
1759 drinks, ice, juices, mixers, other beverages commonly used to mix
1760 with alcoholic beverages, and fruits and foods that have been
1761 submerged in alcohol and are commonly referred to as edibles.
1762 Nonalcoholic beverages sold by the holder of a package retailer's
1763 permit shall not be consumed on the premises where sold.

1764 (c) **On-premises retailer's permit.** Except as otherwise
1765 provided in subsection (5) of this section, an on-premises
1766 retailer's permit shall authorize the sale of alcoholic beverages,
1767 including native wines * * *, native spirits, and craft spirits
1768 for consumption on the licensed premises only; however, a patron
1769 of the permit holder may remove one (1) bottle of wine from the
1770 licensed premises if: (i) the patron consumed a portion of the
1771 bottle of wine in the course of consuming a meal purchased on the
1772 licensed premises; (ii) the permit holder securely reseals the
1773 bottle; (iii) the bottle is placed in a bag that is secured in a
1774 manner so that it will be visibly apparent if the bag is opened;
1775 and (iv) a dated receipt for the wine and the meal is available.
1776 Additionally, as part of a carryout order, a permit holder may
1777 sell one (1) bottle of wine to be removed from the licensed
1778 premises for every two (2) entrees ordered. In addition, an
1779 on-premises retailer's permittee at a permitted premises located



1780 on Jefferson Davis Avenue within one-half (1/2) mile north of U.S.
1781 Highway 90 may serve alcoholic beverages by the glass to a patron
1782 in a vehicle using a drive-through method of delivery if the
1783 permitted premises is located in a leisure and recreation district
1784 established under Section 67-1-101. Such a sale will be
1785 considered to be made on the permitted premises. An on-premises
1786 retailer's permit shall be issued only to qualified hotels,
1787 restaurants and clubs, small craft breweries, microbreweries, and
1788 to common carriers with adequate facilities for serving
1789 passengers. In resort areas, however, whether inside or outside
1790 of a municipality, the department, in its discretion, may issue
1791 on-premises retailer's permits to any establishments located
1792 therein as it deems proper. An on-premises retailer's permit when
1793 issued to a common carrier shall authorize the sale and serving of
1794 alcoholic beverages aboard any licensed vehicle while moving
1795 through any county of the state; however, the sale of such
1796 alcoholic beverages shall not be permitted while such vehicle is
1797 stopped in a county that has not legalized such sales. If an
1798 on-premises retailer's permit is applied for by a common carrier
1799 operating solely in the water, such common carrier must, along
1800 with all other qualifications for a permit, (i) be certified to
1801 carry at least one hundred fifty (150) passengers and/or provide
1802 overnight accommodations for at least fifty (50) passengers and
1803 (ii) operate primarily in the waters within the State of
1804 Mississippi which lie adjacent to the State of Mississippi south



1805 of the three (3) most southern counties in the State of
1806 Mississippi and/or on the Mississippi River or navigable waters
1807 within any county bordering on the Mississippi River.

1808 (d) **Solicitor's permit.** A solicitor's permit shall
1809 authorize the holder thereof to act as salesman for a manufacturer
1810 or wholesaler holding a proper permit, to solicit on behalf of his
1811 employer orders for alcoholic beverages, and to otherwise promote
1812 his employer's products in a legitimate manner. Such a permit
1813 shall authorize the representation of and employment by one (1)
1814 principal only. However, the permittee may also, in the
1815 discretion of the department, be issued additional permits to
1816 represent other principals. No such permittee shall buy or sell
1817 alcoholic beverages for his own account, and no such beverage
1818 shall be brought into this state in pursuance of the exercise of
1819 such permit otherwise than through a permit issued to a wholesaler
1820 or manufacturer in the state.

1821 (e) **Native wine retailer's permit.** Except as otherwise
1822 provided in subsection (5) of this section, a native wine
1823 retailer's permit shall be issued only to a holder of a Class 3
1824 manufacturer's permit, and shall authorize the holder thereof to
1825 make retail sales of native wines to consumers for on-premises
1826 consumption or to consumers in originally sealed and unopened
1827 containers at an establishment located on the premises of or in
1828 the immediate vicinity of a native winery. When selling to
1829 consumers for on-premises consumption, a holder of a native wine



1830 retailer's permit may add to the native wine alcoholic beverages
1831 not produced on the premises, so long as the total volume of
1832 foreign beverage components does not exceed twenty percent (20%)
1833 of the mixed beverage. Hours of sale shall be the same as those
1834 authorized for on-premises permittees in the city or county in
1835 which the native wine retailer is located.

1836 (f) **Temporary retailer's permit.** Except as otherwise
1837 provided in subsection (5) of this section, a temporary retailer's
1838 permit shall permit the purchase and resale of alcoholic
1839 beverages, including native wines and native spirits, during legal
1840 hours on the premises described in the temporary permit only.

1841 Temporary retailer's permits shall be of the following
1842 classes:

1843 Class 1. A temporary one-day permit may be issued to bona
1844 fide nonprofit civic or charitable organizations authorizing the
1845 sale of alcoholic beverages, including native wine * * *, native
1846 spirit, and craft spirits for consumption on the premises
1847 described in the temporary permit only. Class 1 permits may be
1848 issued only to applicants demonstrating to the department, by a
1849 statement signed under penalty of perjury submitted ten (10) days
1850 prior to the proposed date or such other time as the department
1851 may determine, that they meet the qualifications of Sections
1852 67-1-11, 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 (excluding
1853 paragraph (e)) and 67-1-59. Class 1 permittees shall obtain all
1854 alcoholic beverages from package retailers located in the county



1855 in which the temporary permit is issued. Alcoholic beverages
1856 remaining in stock upon expiration of the temporary permit may be
1857 returned by the permittee to the package retailer for a refund of
1858 the purchase price upon consent of the package retailer or may be
1859 kept by the permittee exclusively for personal use and
1860 consumption, subject to all laws pertaining to the illegal sale
1861 and possession of alcoholic beverages. The department, following
1862 review of the statement provided by the applicant and the
1863 requirements of the applicable statutes and regulations, may issue
1864 the permit.

1865 Class 2. A temporary permit, not to exceed seventy (70)
1866 days, may be issued to prospective permittees seeking to transfer
1867 a permit authorized in paragraph (c) of this subsection. A Class
1868 2 permit may be issued only to applicants demonstrating to the
1869 department, by a statement signed under the penalty of perjury,
1870 that they meet the qualifications of Sections 67-1-5(1), (m), (n),
1871 (o), (p) or (q), 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and
1872 67-1-59. The department, following a preliminary review of the
1873 statement provided by the applicant and the requirements of the
1874 applicable statutes and regulations, may issue the permit.

1875 Class 2 temporary permittees must purchase their alcoholic
1876 beverages directly from the department or, with approval of the
1877 department, purchase the remaining stock of the previous
1878 permittee. If the proposed applicant of a Class 1 or Class 2
1879 temporary permit falsifies information contained in the



1880 application or statement, the applicant shall never again be
1881 eligible for a retail alcohol beverage permit and shall be subject
1882 to prosecution for perjury.

1883 Class 3. A temporary one-day permit may be issued to a
1884 retail establishment authorizing the complimentary distribution of
1885 wine, including native wine, to patrons of the retail
1886 establishment at an open house or promotional event, for
1887 consumption only on the premises described in the temporary
1888 permit. A Class 3 permit may be issued only to an applicant
1889 demonstrating to the department, by a statement signed under
1890 penalty of perjury submitted ten (10) days before the proposed
1891 date or such other time as the department may determine, that it
1892 meets the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)
1893 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.
1894 A Class 3 permit holder shall obtain all alcoholic beverages from
1895 the holder(s) of a package retailer's permit located in the county
1896 in which the temporary permit is issued. Wine remaining in stock
1897 upon expiration of the temporary permit may be returned by the
1898 Class 3 temporary permit holder to the package retailer for a
1899 refund of the purchase price, with consent of the package
1900 retailer, or may be kept by the Class 3 temporary permit holder
1901 exclusively for personal use and consumption, subject to all laws
1902 pertaining to the illegal sale and possession of alcoholic
1903 beverages. The department, following review of the statement
1904 provided by the applicant and the requirements of the applicable



1905 statutes and regulations, may issue the permit. No retailer may
1906 receive more than twelve (12) Class 3 temporary permits in a
1907 calendar year. A Class 3 temporary permit shall not be issued to
1908 a retail establishment that either holds a merchant permit issued
1909 under paragraph (1) of this subsection, or holds a permit issued
1910 under Chapter 3, Title 67, Mississippi Code of 1972, authorizing
1911 the holder to engage in the business of a retailer of light wine
1912 or beer.

1913 (g) **Caterer's permit.** A caterer's permit shall permit
1914 the purchase of alcoholic beverages by a person engaging in
1915 business as a caterer and the resale of alcoholic beverages by
1916 such person in conjunction with such catering business. No person
1917 shall qualify as a caterer unless forty percent (40%) or more of
1918 the revenue derived from such catering business shall be from the
1919 serving of prepared food and not from the sale of alcoholic
1920 beverages and unless such person has obtained a permit for such
1921 business from the Department of Health. A caterer's permit shall
1922 not authorize the sale of alcoholic beverages on the premises of
1923 the person engaging in business as a caterer; however, the holder
1924 of an on-premises retailer's permit may hold a caterer's permit.
1925 When the holder of an on-premises retailer's permit or an
1926 affiliated entity of the holder also holds a caterer's permit, the
1927 caterer's permit shall not authorize the service of alcoholic
1928 beverages on a consistent, recurring basis at a separate, fixed
1929 location owned or operated by the caterer, on-premises retailer or



1930 affiliated entity and an on-premises retailer's permit shall be
1931 required for the separate location. All sales of alcoholic
1932 beverages by holders of a caterer's permit shall be made at the
1933 location being catered by the caterer, and, except as otherwise
1934 provided in subsection (5) of this section, such sales may be made
1935 only for consumption at the catered location. The location being
1936 catered may be anywhere within a county or judicial district that
1937 has voted to come out from under the dry laws or in which the sale
1938 and distribution of alcoholic beverages is otherwise authorized by
1939 law. Such sales shall be made pursuant to any other conditions
1940 and restrictions which apply to sales made by on-premises retail
1941 permittees. The holder of a caterer's permit or his employees
1942 shall remain at the catered location as long as alcoholic
1943 beverages are being sold pursuant to the permit issued under this
1944 paragraph (g), and the permittee shall have at the location the
1945 identification card issued by the * * * Division * * *. No unsold
1946 alcoholic beverages may be left at the catered location by the
1947 permittee upon the conclusion of his business at that location.
1948 Appropriate law enforcement officers and * * * Division personnel
1949 may enter a catered location on private property in order to
1950 enforce laws governing the sale or serving of alcoholic beverages.

1951 (h) **Research permit.** A research permit shall authorize
1952 the holder thereof to operate a research facility for the
1953 professional research of alcoholic beverages. Such permit shall
1954 authorize the holder of the permit to import and purchase limited



1955 amounts of alcoholic beverages from the department or from
1956 importers, wineries and distillers of alcoholic beverages for
1957 professional research.

1958 (i) **Alcohol processing permit.** An alcohol processing
1959 permit shall authorize the holder thereof to purchase, transport
1960 and possess alcoholic beverages for the exclusive use in cooking,
1961 processing or manufacturing products which contain alcoholic
1962 beverages as an integral ingredient. An alcohol processing permit
1963 shall not authorize the sale of alcoholic beverages on the
1964 premises of the person engaging in the business of cooking,
1965 processing or manufacturing products which contain alcoholic
1966 beverages. The amounts of alcoholic beverages allowed under an
1967 alcohol processing permit shall be set by the department.

1968 (j) **Hospitality cart permit.** A hospitality cart permit
1969 shall authorize the sale of alcoholic beverages from a mobile cart
1970 on a golf course that is the holder of an on-premises retailer's
1971 permit. The alcoholic beverages sold from the cart must be
1972 consumed within the boundaries of the golf course.

1973 (k) **Special service permit.** A special service permit
1974 shall authorize the holder to sell commercially sealed alcoholic
1975 beverages to the operator of a commercial or private aircraft for
1976 en route consumption only by passengers. A special service permit
1977 shall be issued only to a fixed-base operator who contracts with
1978 an airport facility to provide fueling and other associated
1979 services to commercial and private aircraft.



1980 (1) **Merchant permit.** Except as otherwise provided in
1981 subsection (5) of this section, a merchant permit shall be issued
1982 only to the owner of a spa facility, an art studio or gallery, or
1983 a cooking school, and shall authorize the holder to serve
1984 complimentary by the glass wine only, including native wine, at
1985 the holder's spa facility, art studio or gallery, or cooking
1986 school. A merchant permit holder shall obtain all wine from the
1987 holder of a package retailer's permit.

1988 (m) **Temporary alcoholic beverages charitable auction**
1989 **permit.** A temporary permit, not to exceed five (5) days, may be
1990 issued to a qualifying charitable nonprofit organization that is
1991 exempt from taxation under Section 501(c)(3) or (4) of the
1992 Internal Revenue Code of 1986. The permit shall authorize the
1993 holder to sell alcoholic beverages for the limited purpose of
1994 raising funds for the organization during a live or silent auction
1995 that is conducted by the organization and that meets the following
1996 requirements: (i) the auction is conducted in an area of the
1997 state where the sale of alcoholic beverages is authorized; (ii) if
1998 the auction is conducted on the premises of an on-premises
1999 retailer's permit holder, then the alcoholic beverages to be
2000 auctioned must be stored separately from the alcoholic beverages
2001 sold, stored or served on the premises, must be removed from the
2002 premises immediately following the auction, and may not be
2003 consumed on the premises; (iii) the permit holder may not conduct
2004 more than two (2) auctions during a calendar year; (iv) the permit



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

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

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



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

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



2055 charter ship operator's permit shall authorize such action by the
2056 permit holder and its employees only as to alcoholic beverages
2057 brought onto the permit holder's ship by customers of the permit
2058 holder as part of such a private charter. All such alcoholic
2059 beverages must be removed from the charter ship at the conclusion
2060 of each private charter. A charter ship operator's permit shall
2061 not authorize the permit holder to sell, charge for or otherwise
2062 supply alcoholic beverages to customers, except as authorized in
2063 this paragraph (p). For the purposes of this paragraph (p),
2064 "charter ship operator" means a common carrier that (i) is
2065 certified to carry at least one hundred fifty (150) passengers
2066 and/or provide overnight accommodations for at least fifty (50)
2067 passengers, (ii) operates only in the waters within the State of
2068 Mississippi, which lie adjacent to the State of Mississippi south
2069 of the three (3) most southern counties in the State of
2070 Mississippi, and (iii) provides charters under contract for tours
2071 and trips in such waters.

2072 (q) **Distillery retailer's permit.** The holder of a
2073 Class 1 manufacturer's permit may obtain a distillery retailer's
2074 permit. A distillery retailer's permit shall authorize the holder
2075 thereof to sell at retail alcoholic beverages to consumers for
2076 on-premises consumption, or to consumers by the sealed and
2077 unopened bottle from a retail location at the distillery for
2078 off-premises consumption. The holder may only sell product
2079 manufactured by the manufacturer at the distillery described in



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

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



2105 products from the same retail location, including shirts, hats,
2106 glasses, and other promotional products customarily sold by
2107 alcoholic beverage manufacturers.

2108 (r) **Festival * * * Permit.** Any wine
2109 manufacturer * * *, native wine producer, native spirit producer,
2110 craft spirits producer, or distilled spirits manufacturer
2111 permitted by Mississippi or any other state is eligible to obtain
2112 a Festival * * * Permit. This permit authorizes the entity to
2113 transport product manufactured by it to festivals held within the
2114 State of Mississippi and sell sealed, unopened bottles to festival
2115 participants. The holder of this permit may provide samples at no
2116 charge to participants. "Festival" means any event at which three
2117 (3) or more vendors are present at a location for the sale or
2118 distribution of goods. The holder of a Festival * * * Permit is
2119 not required to purchase the alcoholic beverages authorized to be
2120 sold by this paragraph from the department's liquor distribution
2121 warehouse. However, if the holder does not purchase the alcoholic
2122 beverages from the department's liquor distribution warehouse, the
2123 holder of this permit shall pay to the department all taxes, fees
2124 and surcharges on the alcoholic beverages sold at such festivals
2125 that are imposed upon the sale of alcoholic beverages shipped by
2126 the * * * Division * * *. Additionally, the entity shall file all
2127 applicable reports and returns as prescribed by the department.
2128 This permit is issued per festival and provides authority to sell
2129 for * * * three (3) consecutive days during the hours authorized



2130 for on-premises permittees' sales in that county or city. The
2131 holder of the permit shall be required to maintain all
2132 requirements set by Local Option Law for the service and sale of
2133 alcoholic beverages. This permit may be issued to entities
2134 participating in festivals at which a Class 1 temporary permit is
2135 in effect.

2136 This paragraph (r) shall stand repealed from and after July
2137 1, 2026.

2138 (s) **Charter vessel operator's permit.** Subject to the
2139 provisions of this paragraph (s), a charter vessel operator's
2140 permit shall authorize the holder thereof and its employees to
2141 sell and serve alcoholic beverages to passengers of the permit
2142 holder during public tours, historical tours, ecological tours and
2143 sunset cruises provided by the permit holder. The permit shall
2144 authorize the holder to only sell alcoholic beverages, including
2145 native wines, to passengers of the charter vessel operator during
2146 public tours, historical tours, ecological tours and sunset
2147 cruises provided by the permit holder aboard the charter vessel
2148 operator for consumption during such tours and cruises on the
2149 premises of the charter vessel operator described in the permit.
2150 For the purposes of this paragraph (s), "charter vessel operator"
2151 means a common carrier that (i) is certified to carry at least
2152 forty-nine (49) passengers, (ii) operates only in the waters
2153 within the State of Mississippi, which lie south of Interstate 10
2154 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



2180 business in this state is eligible to obtain a delivery service
2181 permit. Subject to the provisions of Section 67-1-51.1, this
2182 permit authorizes the permittee, or its employee or an independent
2183 contractor acting on its behalf, to deliver alcoholic beverages,
2184 beer, light wine and light spirit product from a licensed retailer
2185 to a person in this state who is at least twenty-one (21) years of
2186 age for the individual's use and not for resale. This permit does
2187 not authorize the delivery of alcoholic beverages, beer, light
2188 wine or light spirit product to the premises of a location with a
2189 permit for the manufacture, distribution or retail sale of
2190 alcoholic beverages, beer, light wine or light spirit product.
2191 The holder of a package retailer's permit or an on-premises
2192 retailer's permit under Section 67-1-51 or of a beer, light wine
2193 and light spirit product permit under Section 67-3-19 is
2194 authorized to apply for a delivery service permit as a privilege
2195 separate from its existing retail permit.

2196 (v) **Food truck permit.** A food truck permit shall
2197 authorize the holder of an on-premises retailer's permit to use a
2198 food truck to sell alcoholic beverages off its premises to guests
2199 who must consume the beverages in open containers. For the
2200 purposes of this paragraph (v), "food truck" means a fully encased
2201 food service establishment on a motor vehicle or on a trailer that
2202 a motor vehicle pulls to transport, and from which a vendor,
2203 standing within the frame of the establishment, prepares, cooks,
2204 sells and serves food for immediate human consumption. The term



2205 "food truck" does not include a food cart that is not motorized.
2206 Food trucks shall maintain such distance requirements from
2207 schools, churches, kindergartens and funeral homes as are required
2208 for on-premises retailer's permittees under this article, and all
2209 sales must be made within a valid leisure and recreation district
2210 established under Section 67-1-101. Food trucks cannot sell or
2211 serve alcoholic beverages unless also offering food prepared and
2212 cooked within the food truck, and permittees must maintain a
2213 twenty-five percent (25%) food sale revenue requirement based on
2214 the food sold from the food truck alone. The hours allowed for
2215 sale shall be the same as those for on-premises retailer's
2216 permittees in the location. This permit will not be required for
2217 the holder of a caterer's permit issued under this article to
2218 cater an event as allowed by law. Permittees must provide notice
2219 of not less than forty-eight (48) hours to the department of each
2220 location at which alcoholic beverages will be sold.

2221 (w) **On-premises tobacco permit.** An on-premises tobacco
2222 permit shall authorize the permittee to sell alcoholic beverages
2223 for consumption on the licensed premises. In addition to all
2224 other requirements to obtain an alcoholic beverage permit, the
2225 permittee must obtain and maintain a tobacco permit issued by the
2226 State of Mississippi, and have a capital investment of not less
2227 than Five Hundred Thousand Dollars (\$500,000.00) in the premises
2228 for which the permit is issued. In addition to alcoholic
2229 beverages, the permittee is authorized to sell only cigars,



2230 cheroots, tobacco pipes, pipe tobacco, and/or stogies.
2231 Additionally, seventy-five percent (75%) of the permittee's annual
2232 gross revenue must be derived from the sale of cigars, cheroots,
2233 tobacco pipes, pipe tobacco, and/or stogies. No food sales shall
2234 be required, but food may be sold on the premises. The issuance
2235 of this permit does not remove any obligation a permittee may have
2236 to follow local ordinances or actions prohibiting the use of
2237 tobacco products.

2238 (x) **Direct wine shipper's permit.** A direct wine
2239 shipper's permit shall authorize the holder to sell and ship a
2240 limited amount of wine directly to residents in this state in
2241 accordance with the provisions of Sections 1 through 9 of Senate
2242 Bill No. 2145, 2025 Regular Session, without being required to
2243 transact the sale and shipment of those wines through the
2244 division.

2245 (y) **Wine fulfillment provider's permit.** A wine
2246 fulfillment provider's permit authorizes a fulfillment provider,
2247 as defined in Section 1 of Senate Bill No. 2145, 2025 Regular
2248 Session, to ship wine to a consumer on behalf of a holder of a
2249 direct wine shipper's permit.

2250 (z) **Craft spirit retailer's permit.** Except as
2251 otherwise provided in subsection (5) of this section, a craft
2252 spirit retailer's permit shall be issued only to a holder of a
2253 Class 5 manufacturer's permit, and shall authorize the holder
2254 thereof to make retail sales of craft 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 craft distillery. Further, every craft
distillery is authorized to have one 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 craft 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
craft spirit retailer is located.

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

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

(b) A church or funeral home may waive the distance restrictions imposed in this subsection in favor of allowing



2280 issuance by the department of a permit, pursuant to subsection (1)
2281 of this section, to authorize activity relating to the
2282 manufacturing, sale or storage of alcoholic beverages which would
2283 otherwise be prohibited under the minimum distance criterion.
2284 Such waiver shall be in written form from the owner, the governing
2285 body, or the appropriate officer of the church or funeral home
2286 having the authority to execute such a waiver, and the waiver
2287 shall be filed with and verified by the department before becoming
2288 effective.

2289 (c) The distance restrictions imposed in this
2290 subsection shall not apply to the sale or storage of alcoholic
2291 beverages at a bed and breakfast inn listed in the National
2292 Register of Historic Places or to the sale or storage of alcoholic
2293 beverages in a historic district that is listed in the National
2294 Register of Historic Places, is a qualified resort area, and is
2295 located (i) in a municipality having a population greater than one
2296 hundred thousand (100,000) according to the latest federal
2297 decennial census or (ii) a municipality in which Mississippi
2298 Highways 1 and 8 intersect.

2299 (d) The distance restrictions imposed in this
2300 subsection shall not apply to the sale or storage of alcoholic
2301 beverages at a qualified resort area as defined in Section
2302 67-1-5(o)(iii)32.

2303 (e) The distance restrictions imposed in this
2304 subsection shall not apply to the sale or storage of alcoholic



2305 beverages at a licensed premises in a building formerly owned by a
2306 municipality and formerly leased by the municipality to a
2307 municipal school district and used by the municipal school
2308 district as a district bus shop facility.

2309 (f) The distance restrictions imposed in this
2310 subsection shall not apply to the sale or storage of alcoholic
2311 beverages at a licensed premises in a building consisting of at
2312 least five thousand (5,000) square feet and located approximately
2313 six hundred (600) feet from the intersection of Mississippi
2314 Highway 15 and Mississippi Highway 4.

2315 (g) The distance restrictions imposed in this
2316 subsection shall not apply to the sale or storage of alcoholic
2317 beverages at a licensed premises in a building located at or near
2318 the intersection of Ward and Tate Streets and adjacent properties
2319 in the City of Senatobia, Mississippi.

2320 (h) The distance restrictions imposed in this
2321 subsection shall not apply to the sale or storage of alcoholic
2322 beverages at a theatre facility that features plays and other
2323 theatrical performances and productions and (i) is capable of
2324 seating more than seven hundred fifty (750) people, (ii) is owned
2325 by a municipality which has a population greater than ten thousand
2326 (10,000) according to the latest federal decennial census, (iii)
2327 was constructed prior to 1930, (iv) is on the National Register of
2328 Historic Places, and (v) is located in a historic district.



2329 (i) The distance restrictions imposed in this
2330 subsection shall not apply to the sale or storage of alcoholic
2331 beverages at a licensed premises in a building located
2332 approximately one and six-tenths (1.6) miles north of the
2333 intersection of Mississippi Highway 15 and Mississippi Highway 4
2334 on the west side of Mississippi Highway 15.

2335 (4) No person, either individually or as a member of a firm,
2336 partnership, limited liability company or association, or as a
2337 stockholder, officer or director in a corporation, shall own or
2338 control any interest in more than one (1) package retailer's
2339 permit, nor shall such person's spouse, if living in the same
2340 household of such person, any relative of such person, if living
2341 in the same household of such person, or any other person living
2342 in the same household with such person own any interest in any
2343 other package retailer's permit; however, in the case of a person
2344 holding a package retailer's permit issued before July 1, 2024,
2345 such a person may own one (1) additional package retailer's permit
2346 if the additional permit is issued for a premises with a minimum
2347 capital investment of Twenty Million Dollars (\$20,000,000.00) that
2348 is part of a major retail development project and located in one
2349 (1) of the three (3) most southern counties in the State of
2350 Mississippi, and not within one hundred (100) miles of another
2351 location in the State of Mississippi, for which the permittee
2352 holds such a permit.



2353 (5) (a) In addition to any other authority granted under
2354 this section, the holder of a permit issued under subsection
2355 (1)(c), (e), (f), (g), (l), (n) * * *, (o), (q), (t) and (x) of
2356 this section may sell or otherwise provide alcoholic beverages
2357 and/or wine to a patron of the permit holder in the manner
2358 authorized in the permit and the patron may remove an open glass,
2359 cup or other container of the alcoholic beverage and/or wine from
2360 the licensed premises and may possess and consume the alcoholic
2361 beverage or wine outside of the licensed premises if: (i) the
2362 licensed premises is located within a leisure and recreation
2363 district created under Section 67-1-101 and (ii) the patron
2364 remains within the boundaries of the leisure and recreation
2365 district while in possession of the alcoholic beverage or wine.

2366 (b) Nothing in this subsection shall be construed to
2367 allow a person to bring any alcoholic beverages into a permitted
2368 premises except to the extent otherwise authorized by this
2369 article.

2370 **SECTION 14.** Section 67-1-73, Mississippi Code of 1972, as
2371 amended by Senate Bill No. 2145, 2025 Regular Session, is amended
2372 as follows:

2373 67-1-73. (1) Except as otherwise provided in subsection (3)
2374 of this section, every manufacturer, including native wine * * *,
2375 native spirit, or craft spirit producers, within or without the
2376 state, and every other shipper of alcoholic beverages who sells
2377 any alcoholic beverage, including native wine * * *, native



spirit, or craft spirit, within the state, shall, at the time of making such sale, file with the department a copy of the invoice of such sale showing in detail the kind of alcoholic beverage sold, the quantities of each, the size of the container and the weight of the contents, the alcoholic content, and the name and address of the person to whom sold.

(2) Except as otherwise provided in subsection (3) of this section, every person transporting alcoholic beverages, including native wine * * *, native spirit, or craft spirit, within this state to a point within this state, whether such transportation originates within or without this state, shall, within five (5) days after delivery of such shipment, furnish the department a copy of the bill of lading or receipt, showing the name or consignor or consignee, date, place received, destination, and quantity of alcoholic beverages delivered. Upon failure to comply with the provisions of this section, such person shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in the sum of Fifty Dollars (\$50.00) for each offense.

(3) Information regarding the sales, shipment, delivery and transportation of wine in this state by the holder of a direct wine shipper's permit under Sections 1 through 9 of Senate Bill No. 2145, 2025 Regular Session, shall be in such form and content as prescribed by the department.

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



2403 27-4-3. (1) The Board of Tax Appeals shall have the
2404 following powers and duties:

2405 (a) To adopt, amend or repeal those rules or
2406 regulations necessary to implement the duties assigned to the
2407 board.

2408 (b) To have jurisdiction over all administrative
2409 appeals to the board from decisions of the review board and
2410 administrative hearing officers of the Department of Revenue under
2411 Sections 27-77-5, 27-77-9, 27-77-11 and 27-77-12, to arrange the
2412 time and place of the hearing on any such appeal, and where
2413 required, to arrange for any evidence presented to the board at
2414 such hearing to be transcribed or otherwise preserved for purposes
2415 of making a record of the hearing.

2416 (c) To have jurisdiction over all administrative
2417 appeals regarding certain decisions and actions by the Department
2418 of Revenue under the Local Option Alcoholic Beverage Control Law,
2419 Section 67-1-1 et seq., under the Mississippi Native Wine Law of
2420 1976, Section 67-5-1 et seq., and under the Mississippi
2421 Native * * * and Craft Spirits Law, Section 67-11-1 et seq., as
2422 provided for under Section 67-1-72, to arrange the time and place
2423 of the hearing on any such appeal and to arrange for any evidence
2424 presented to the board at such hearing to be transcribed or
2425 otherwise preserved for purposes of making a record of the
2426 hearing.



2427 (d) To have jurisdiction over all administrative
2428 appeals under Sections 27-33-37 and 27-33-41 to the board from
2429 decisions of the Department of Revenue to deny an objection of a
2430 board of supervisors to the rejection by the Department of Revenue
2431 of an application for homestead exemption and to arrange the time
2432 and place of the hearing on any such appeal.

2433 (e) To have jurisdiction over all administrative
2434 appeals under Section 27-35-113 to the board from the decision of
2435 the Department of Revenue regarding its examination of the
2436 recapitulations of the assessment rolls of a county and to arrange
2437 the time and place of the hearing on any such appeal.

2438 (f) To have jurisdiction to hear any objection to an
2439 assessment by the Department of Revenue pursuant to Section
2440 27-35-311, 27-35-517 or 27-35-703 and to arrange the time and
2441 place of the hearing on any such objection.

2442 (g) To perform all other duties which are now or may
2443 hereafter be imposed upon the board by law.

2444 (h) To obtain, review, receive into evidence and/or
2445 otherwise examine and consider applications, returns, reports and
2446 any particulars set forth or disclosed in any application report
2447 or return required on any taxes collected by reports received by
2448 the Department of Revenue and any other documents and information
2449 received, generated and/or maintained by the Department of
2450 Revenue. The authority of the board under this paragraph is not
2451 barred or otherwise restricted by the confidentiality of such



2452 documents and information under Sections 27-3-73, 27-7-83,
2453 27-13-57 and/or 27-65-81, and the disclosure of such documents and
2454 information to the board shall be an exception to the prohibition
2455 on disclosure of such documents and information contained in
2456 Sections 27-3-73, 27-7-83, 27-13-57 and/or 27-65-81.

2457 (2) Each member of the board is empowered to administer and
2458 certify oaths.

2459 (3) Each member of the board is empowered to perform all
2460 other duties which are now or may hereafter be imposed on him by
2461 law.

2462 **SECTION 16.** Section 27-71-5, Mississippi Code of 1972, as
2463 amended by Senate Bill No. 2145, 2025 Regular Session, is amended
2464 as follows:

2465 27-71-5. (1) Upon each person approved for a permit under
2466 the provisions of the Alcoholic Beverage Control Law and
2467 amendments thereto, there is levied and imposed for each location
2468 for the privilege of engaging and continuing in this state in the
2469 business authorized by such permit, an annual privilege license
2470 tax in the amount provided in the following schedule:

2471 (a) Except as otherwise provided in this subsection
2472 (1), manufacturer's permit, Class 1, distiller's and/or
2473 rectifier's:

2474 (i) For a permittee with annual production of
2475 five thousand (5,000) gallons or more.....\$4,500.00



2476 (ii) For a permittee with annual production under
 2477 five thousand (5,000) gallons.....\$2,800.00
 2478 (b) Manufacturer's permit, Class 2, wine
 2479 manufacturer.....\$1,800.00
 2480 (c) Manufacturer's permit, Class 3, native wine
 2481 manufacturer per ten thousand (10,000) gallons or part thereof
 2482 produced.....\$ 10.00
 2483 (d) Manufacturer's permit, Class 4, native spirit
 2484 manufacturer per one thousand (1,000) gallons or part thereof
 2485 produced.....\$ 300.00
 2486 (e) Native wine retailer's permit.....\$ 50.00
 2487 (f) Package retailer's permit, each.....\$ 900.00
 2488 (g) On-premises retailer's permit, except for clubs and
 2489 common carriers, each.....\$ 450.00
 2490 (h) On-premises retailer's permit for wine of more than
 2491 five percent (5%) alcohol by weight, but not more than twenty-one
 2492 percent (21%) alcohol by weight, each.....\$ 225.00
 2493 (i) On-premises retailer's permit for clubs...\$ 225.00
 2494 (j) On-premises retailer's permit for common carriers,
 2495 per car, plane, or other vehicle.....\$ 120.00
 2496 (k) Solicitor's permit, regardless of any other
 2497 provision of law, solicitor's permits shall be issued only in the
 2498 discretion of the department.....\$ 100.00
 2499 (l) Filing fee for each application except for an
 2500 employee identification card.....\$ 25.00



2501	(m)	Temporary permit, Class 1, each.....	\$ 10.00
2502	(n)	Temporary permit, Class 2, each.....	\$ 50.00
2503	(o)	(i) Caterer's permit.....	\$ 600.00
2504		(ii) Caterer's permit for holders of on-premises	
2505		retailer's permit.....	\$ 150.00
2506	(p)	Research permit.....	\$ 100.00
2507	(q)	Temporary permit, Class 3 (wine only).....	\$ 10.00
2508	(r)	Special service permit.....	\$ 225.00
2509	(s)	Merchant permit.....	\$ 225.00
2510	(t)	Temporary alcoholic beverages charitable auction	
2511		permit.....	\$ 10.00
2512	(u)	Event venue retailer's permit.....	\$ 225.00
2513	(v)	Temporary theatre permit, each.....	\$ 10.00
2514	(w)	Charter ship operator's permit.....	\$ 100.00
2515	(x)	Distillery retailer's permit.....	\$ 450.00
2516	(y)	Festival * * * permit.....	\$ 10.00
2517	(z)	Charter vessel operator's permit.....	\$ 100.00
2518	(aa)	Native <u>or craft</u> spirit retailer's permit,	
2519		<u>each</u>	\$ 50.00
2520	(ab)	Delivery service permit.....	\$ 500.00
2521	(ac)	Food truck permit.....	\$ 100.00
2522	(ad)	On-premises tobacco permit.....	\$ 450.00
2523	(ae)	<u>Direct wine shipper's permit</u>	<u>\$ 100.00</u>
2524	(af)	<u>Wine fulfillment provider's permit</u>	<u>\$ 100.00</u>



2525 (ag) Manufacturer's permit, Class 5, craft spirit
2526 manufacturer per one thousand (1,000) gallons or part thereof
2527 produced,..... \$ 300.00,
2528 but not to exceed \$3,000.00.

2529 In addition to the filing fee imposed by paragraph (l) of
2530 this subsection, a fee to be determined by the Department of
2531 Revenue may be charged to defray costs incurred to process
2532 applications. The additional fees shall be paid into the State
2533 Treasury to the credit of a special fund account, which is hereby
2534 created, and expenditures therefrom shall be made only to defray
2535 the costs incurred by the Department of Revenue in processing
2536 alcoholic beverage applications. Any unencumbered balance
2537 remaining in the special fund account on June 30 of any fiscal
2538 year shall lapse into the State General Fund.

2539 All privilege taxes imposed by this section shall be paid in
2540 advance of doing business. A new permittee whose privilege tax is
2541 determined by production volume will pay the tax for the first
2542 year in accordance with department regulations. The additional
2543 privilege tax imposed for an on-premises retailer's permit based
2544 upon purchases shall be due and payable on demand.

2545 Paragraph (y) of this subsection shall stand repealed from
2546 and after July 1, 2026.

2547 (2) (a) There is imposed and shall be collected from each
2548 permittee, except a common carrier, solicitor, * * * temporary
2549 permittee, delivery service permittee or direct wine shipper's



2550 permittee, by the department, an additional license tax equal to
2551 the amounts imposed under subsection (1) of this section for the
2552 privilege of doing business within any municipality or county in
2553 which the licensee is located.

2554 (b) (i) In addition to the tax imposed in paragraph
2555 (a) of this subsection, there is imposed and shall be collected by
2556 the department from each permittee described in subsection (1)(g),
2557 (h), (i), (n) and (u) of this section, an additional license tax
2558 for the privilege of doing business within any municipality or
2559 county in which the licensee is located in the amount of Two
2560 Hundred Twenty-five Dollars (\$225.00) on purchases exceeding Five
2561 Thousand Dollars (\$5,000.00) and Two Hundred Twenty-five Dollars
2562 (\$225.00) for each additional purchase of Five Thousand Dollars
2563 (\$5,000.00), or fraction thereof.

2564 (ii) In addition to the tax imposed in paragraph
2565 (a) of this subsection, there is imposed and shall be collected by
2566 the department from each permittee described in subsection (1)(o)
2567 and (s) of this section, an additional license tax for the
2568 privilege of doing business within any municipality or county in
2569 which the licensee is located in the amount of Two Hundred Fifty
2570 Dollars (\$250.00) on purchases exceeding Five Thousand Dollars
2571 (\$5,000.00) and Two Hundred Twenty-five Dollars (\$225.00) for each
2572 additional purchase of Five Thousand Dollars (\$5,000.00), or
2573 fraction thereof.



2574 (iii) Any person who has paid the additional
2575 privilege license tax imposed by this paragraph, and whose permit
2576 is renewed, may add any unused fraction of Five Thousand Dollars
2577 (\$5,000.00) purchases to the first Five Thousand Dollars
2578 (\$5,000.00) purchases authorized by the renewal permit, and no
2579 additional license tax will be required until purchases exceed the
2580 sum of the two (2) figures.

2581 (c) If the licensee is located within a municipality,
2582 the department shall pay the amount of additional license tax
2583 collected under this section to the municipality, and if outside a
2584 municipality the department shall pay the additional license tax
2585 to the county in which the licensee is located. Payments by the
2586 department to the respective local government subdivisions shall
2587 be made once each month for any collections during the preceding
2588 month.

2589 (3) When an application for any permit, other than for
2590 renewal of a permit, has been rejected by the department, such
2591 decision shall be final. Appeal may be made in the manner
2592 provided by Section 67-1-39. Another application from an
2593 applicant who has been denied a permit shall not be reconsidered
2594 within a twelve-month period.

2595 (4) The number of permits issued by the department shall not
2596 be restricted or limited on a population basis; however, the
2597 foregoing limitation shall not be construed to preclude the right



2598 of the department to refuse to issue a permit because of the
2599 undesirability of the proposed location.

2600 (5) If any person shall engage or continue in any business
2601 which is taxable under this section without having paid the tax as
2602 provided in this section, the person shall be liable for the full
2603 amount of the tax plus a penalty thereon equal to the amount
2604 thereof, and, in addition, shall be punished by a fine of not more
2605 than One Thousand Dollars (\$1,000.00), or by imprisonment in the
2606 county jail for a term of not more than six (6) months, or by both
2607 such fine and imprisonment, in the discretion of the court.

2608 (6) It shall be unlawful for any person to consume alcoholic
2609 beverages on the premises of any hotel restaurant, restaurant,
2610 club or the interior of any public place defined in Chapter 1,
2611 Title 67, Mississippi Code of 1972, when the owner or manager
2612 thereof displays in several conspicuous places inside the
2613 establishment and at the entrances of establishment a sign
2614 containing the following language: NO ALCOHOLIC BEVERAGES
2615 ALLOWED.

2616 **SECTION 17.** Section 27-71-21, Mississippi Code of 1972, is
2617 amended as follows:

2618 27-71-21. Before any person shall engage in the business of
2619 manufacturing or retailing of alcoholic beverages, he may be
2620 required to enter into a bond payable to the State of Mississippi,
2621 conditioned that he will conduct said business strictly in
2622 accordance with the laws of the State of Mississippi, and that he



2623 will comply with the rules and regulations prescribed by the
2624 department, and pay all taxes due the State of Mississippi. The
2625 amount of a bond required of a manufacturer, not including a
2626 producer of native wine * * *, native spirit, or craft spirit,
2627 shall not exceed One Hundred Thousand Dollars (\$100,000.00), and
2628 the amount required of a retailer shall be Five Thousand Dollars
2629 (\$5,000.00). Provided, however, any retailer whose check for
2630 purchase of merchandise or payment of taxes shall be dishonored
2631 may be required by the department to post additional bond not to
2632 exceed Five Thousand Dollars (\$5,000.00). Such bond shall be made
2633 in a surety company authorized to do business in the State of
2634 Mississippi and shall be approved by the department. The
2635 department shall be authorized to institute suit in the proper
2636 court for any violation of the condition of said bonds. The
2637 amount of the bond required of a producer of native wine * * *,
2638 native spirit, or craft spirit, shall be Five Thousand Dollars
2639 (\$5,000.00).

2640 As an alternative to entering into a bond as required by this
2641 section, any person who shall engage in the business of
2642 manufacturing or retailing alcoholic beverages may, subject to the
2643 same conditions of conduct required for bonds, deposit with the
2644 State Treasurer the equivalent amount of the bond required for
2645 that particular person in cash or securities. The only securities
2646 allowable for this purpose are those which may legally be
2647 purchased by a bank or for trust funds, having a market value not



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

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

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

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

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

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

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

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

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



2673 include the Board of Review or the Board of Tax Appeals. "Denial"
2674 does not mean the act of returning or refusing to consider a
2675 claim, request for waiver or application for permit, IFTA license,
2676 IRP registration, title or tag by the staff of the agency due to a
2677 lack of information and/or documentation unless the return or
2678 refusal is in response to a representation by the person who filed
2679 the claim, request for waiver or application in issue that
2680 information and/or documentation indicated by the staff of the
2681 agency to be lacking cannot or will not be provided.

2682 (g) "Designated representative" means an individual who
2683 represents a person in an administrative appeal before a hearing
2684 officer of the agency, before the Board of Review or before the
2685 Board of Tax Appeals.

2686 (h) "Executive director" means the Executive Director
2687 of the Board of Tax Appeals.

2688 (i) "IFTA license" means a permit, license or decal
2689 which the agency is authorized to issue or revoke under the
2690 Interstate Commercial Carriers Motor Fuel Tax Law (Section 27-61-1
2691 et seq.) or the International Fuel Tax Agreement.

2692 (j) "IFTA licensee" means a person holding the IFTA
2693 license, applying for an IFTA license or renewing an IFTA license.

2694 (k) "IRP registration" means the registration of a
2695 vehicle under the provisions of the International Registration
2696 Plan.



2697 (1) "IRP registrant" means a person in whose name a
2698 vehicle or vehicles are registered under the provisions of the
2699 International Registration Plan.

2700 (m) "IRP credentials" means the cab card and license
2701 plate issued by the commissioner or agency in accordance with the
2702 International Registration Plan.

2703 (n) "Last known address" when referring to the mailing
2704 of a notice of intent to suspend, revoke or to order the surrender
2705 and/or seizure of the permit, IFTA license, IRP registration, IRP
2706 credentials, tag or title or to the mailing of a denial of the
2707 permit, IFTA license, IRP registration, tag or title, means the
2708 last mailing address of the person being sent the notice as it
2709 appears on the record of the agency in regard to the permit, IFTA
2710 license, IRP registration, tag or title in issue. All other
2711 references to "last known address" in this chapter mean the
2712 official mailing address that the hearing officer, the Board of
2713 Review or the executive director has for the addressee in their
2714 file on the administrative appeal in which the document or item is
2715 being mailed to the addressee. The addressee is presumed to have
2716 received any document or item mailed to his official mailing
2717 address. The commissioner, by regulation, shall prescribe the
2718 procedure for establishing an official mailing address in the
2719 administrative appeal process for appeals before an administrative
2720 hearing officer or the Board of Review of the Department of
2721 Revenue and the procedure for changing that official mailing



2722 address. The Board of Tax Appeals, by regulation, shall prescribe
2723 the procedure for establishing an official mailing address in the
2724 administrative appeal process before that board and the procedure
2725 for changing that official mailing address. It is the
2726 responsibility of the addressee to make sure that his official
2727 mailing address is correct.

2728 (o) "Mail," "mailed" or "mailing" means placing the
2729 document or item referred to in United States mail, postage
2730 prepaid, via mail, addressed to the person to whom the document or
2731 item is to be sent at the last known address of that person.
2732 Where a person is represented in an administrative appeal before a
2733 hearing officer, the Board of Review or the Board of Tax Appeals
2734 by a designated representative, the terms "mail," "mailed" or
2735 "mailing" when referring to sending a document or item to that
2736 person shall also mean placing the document or item referred to in
2737 United States mail, via mail, postage prepaid, to the last known
2738 address of that person's designated representative. Mailing to
2739 the designated representative of a taxpayer, permittee, IFTA
2740 licensee, IRP registrant, tag holder or title interest holder
2741 shall constitute mailing and notice to the taxpayer, permittee,
2742 IFTA licensee, IRP registrant, tag holder or title interest
2743 holder.

2744 (p) "Permit" means a type of license or permit that the
2745 agency is authorized to issue, suspend or revoke, such as a sales



2746 tax permit, a beer permit, a tobacco permit, a dealer license, or
2747 designated agent status, but does not include:

2748 (i) Any type of permit issued under the Local
2749 Option Alcoholic Beverage Control Law, Section 67-1-1 et seq.,
2750 under the Mississippi Native Wine Law of 1976, Section 67-5-1 et
2751 seq., or under the Mississippi Native * * * and Craft Spirits Law,
2752 Section 67-11-1 et seq.;

2753 (ii) An IFTA license; or

2754 (iii) An IRP registration, including the IRP
2755 credential issued as a result of IRP registration.

2756 (q) "Permittee" means a person holding a permit,
2757 applying for a permit or renewing a permit.

2758 (r) "Person" means a natural person, partnership,
2759 limited partnership, corporation, limited liability company,
2760 estate, trust, association, joint venture, other legal entity or
2761 other group or combination acting as a unit, and includes the
2762 plural as well as the singular in number. "Person" includes the
2763 state, county, municipal, other political subdivision and any
2764 agency, institution or instrumentality thereof, but only when used
2765 in the context of a taxpayer, permittee, IFTA licensee, IRP
2766 registrant, tag holder or title interest holder.

2767 (s) "Refund claim" means a claim made in writing by a
2768 taxpayer and received by the agency wherein the taxpayer indicates
2769 that he overpaid taxes to the agency and requests a refund of the



2770 overpayment and/or a credit against current or future taxes for
2771 the overpayment.

2772 (t) "Resident," when used to describe a taxpayer or
2773 petitioner, means a natural person whose residence and place of
2774 abode is within the State of Mississippi.

2775 (u) "Tag" means a type of license tag, plate or
2776 registration card for a motor vehicle or trailer that the agency
2777 is authorized under the Mississippi Motor Vehicle Privilege Tax
2778 Law, Section 27-19-1 et seq., or under the Motor Vehicle Dealer
2779 Tag Permit Law, Section 27-19-301 et seq., to issue or approve
2780 before issuance, but does not include other types of license tags
2781 or plates issued by the county tax collectors except for
2782 personalized license tags and only to the extent that the agency
2783 determines under Section 27-19-48 that a personalized license tag
2784 applied for is considered obscene, slandering, insulting or vulgar
2785 in ordinary usage or demands the surrender or orders the seizure
2786 of the tag where issued in error.

2787 (v) "Tag holder" means the person in whose name a tag
2788 is registered or the person applying for a tag.

2789 (w) "Tag penalty" means the penalties imposed under
2790 Sections 27-19-63 and 27-51-43 for any delinquency in the payment
2791 of motor vehicle privilege tax and ad valorem tax on a motor
2792 vehicle which can be waived by the agency for good reason shown.
2793 Pursuant to Section 27-51-103, imposition of this ad valorem tag
2794 penalty at the maximum rate of twenty-five percent (25%) also



2795 results in ineligibility for the credit against motor vehicle ad
2796 valorem taxes provided by that statute. Waiver of the twenty-five
2797 percent (25%) delinquency penalty by the agency under Section
2798 27-51-43 shall reinstate credit eligibility.

2799 (x) "Tax" means a tax, fee, penalty and/or interest
2800 which the agency is required by either general law or by local and
2801 private law to administer, assess and collect.

2802 (y) "Taxpayer" means a person who is liable for or paid
2803 any tax to the agency.

2804 (z) "Title" means a title to a motor vehicle or
2805 manufactured housing issued by the agency under the Mississippi
2806 Motor Vehicle Title Law, Section 63-21-1 et seq.

2807 (aa) "Title interest holder" shall mean the owner or
2808 lienholder in a motor vehicle or manufactured housing as indicated
2809 on a title issued by the agency or as indicated on an application
2810 to the agency for the issuance of a title.

2811 **SECTION 19.** Section 27-77-17, Mississippi Code of 1972, is
2812 amended as follows:

2813 27-77-17. Except as to the determination of whether a tag
2814 penalty should be waived under Section 27-51-43, the provisions of
2815 this chapter shall not apply to any action taken by the agency,
2816 commissioner or the Department of Revenue in regard to ad valorem
2817 taxes, including, but not limited to, the determination under
2818 Section 27-31-107 as to whether property is entitled to a new or
2819 expanded enterprise exemption, the duties and actions performed



2820 under the Homestead Exemption Law of 1946, being Section 27-33-1
2821 et seq., the actions taken as the result of the examination of the
2822 recapitulation of the assessment rolls of the counties under
2823 Section 27-35-113, the actions relating to the examination of the
2824 assessment rolls under Section 27-35-127, and the ad valorem
2825 assessment of railroads, public service corporations, nuclear
2826 generating plants, railcar companies, airline companies, motor
2827 vehicles, manufactured homes and mobile homes. The provisions of
2828 this chapter shall not apply to any action of the agency,
2829 commissioner or Department of Revenue under the Local Option
2830 Alcoholic Beverage Control Law, being Section 67-1-1 et seq., or
2831 any action under the Mississippi Native Wine Law of 1976, being
2832 Section 67-5-1 et seq., or any action under the Mississippi
2833 Native * * * and Craft Spirits Law, being Section 67-11-1 et seq.
2834 **SECTION 20.** This act shall take effect and be in force from
2835 and after July 1, 2025.

