

By: Representative Shanks

To: Ways and Means

## HOUSE BILL NO. 1634

1       AN ACT TO AMEND SECTION 27-7-22.36, MISSISSIPPI CODE OF 1972,  
2 WHICH AUTHORIZES AN INCOME TAX CREDIT FOR AN ENTERPRISE OWNING OR  
3 OPERATING AN UPHOLSTERED HOUSEHOLD FURNITURE MANUFACTURING  
4 FACILITY FOR EACH FULL-TIME EMPLOYEE IN A NEW CUT AND SEW JOB, TO  
5 EXTEND THE DATE OF THE REPEALER ON THAT SECTION; TO BRING FORWARD  
6 SECTIONS 27-71-5, 27-71-7, 27-71-15, 27-71-29, 67-1-41, 67-1-45,  
7 67-1-51, 67-1-53, 67-1-55, 67-1-57, 67-1-73, 97-31-47, 97-31-49,  
8 MISSISSIPPI CODE OF 1972, WHICH RELATE TO ALCOHOLIC BEVERAGES, FOR  
9 THE PURPOSE OF POSSIBLE AMENDMENT; AND FOR RELATED PURPOSES.

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

11       **SECTION 1.** Section 27-7-22.36, Mississippi Code of 1972, is  
12 amended as follows:

13       27-7-22.36. (1) As used in this section:

14           (a) "Full-time employee" means an employee who works at  
15 least thirty-five (35) hours per week.

16           (b) "New cut and sew job" means a job in which the  
17 employee cuts and sews upholstery for upholstered household  
18 furniture and which job did not exist in this state before January  
19 1, 2010.

20       (2) Any enterprise owning or operating an upholstered  
21 household furniture manufacturing facility is allowed a job tax

22 credit for taxes imposed by this chapter equal to Two Thousand  
23 Dollars (\$2,000.00) annually for each full-time employee employed  
24 in a new cut and sew job for a period of five (5) years from the  
25 date the credit commences. The credit shall commence on the date  
26 selected by the enterprise. For the year in which the  
27 commencement date occurs, the credit will be determined based on  
28 the monthly average number of full-time employees employed in new  
29 cut and sew jobs subject to the Mississippi income tax withholding  
30 who are employed by the enterprise. For each year thereafter, the  
31 number of new cut and sew jobs shall be determined by comparing  
32 the monthly average number of full-time employees employed in new  
33 cut and sew jobs subject to the Mississippi income tax withholding  
34 for the taxable year with the corresponding period of the prior  
35 taxable year. The Department of Revenue shall verify that the  
36 jobs claimed by enterprises to obtain the credit meet the  
37 definition of the term "new cut and sew job." The Department of  
38 Revenue shall adjust the credit allowed each year for employment  
39 fluctuations.

40 (3) The credit that may be used each year shall be limited  
41 to an amount not greater than the total state income tax liability  
42 of the enterprise. Any tax credit claimed under this section but  
43 not used in any taxable year may be carried forward for five (5)  
44 consecutive years from the close of the tax year in which the  
45 credits were earned.



46 (4) The tax credits provided for in this section shall be in  
47 lieu of the tax credits provided for in Section 57-73-21 and any  
48 enterprise using the tax credit authorized in this section shall  
49 not use the tax credit authorized in Section 57-73-21.

56 (6) This section shall be repealed from and after January  
57 1, \* \* \* 2029.

58           **SECTION 2.** Section 27-71-5, Mississippi Code of 1972, is  
59           brought forward as follows:

60           27-71-5. (1) Upon each person approved for a permit under  
61 the provisions of the Alcoholic Beverage Control Law and  
62 amendments thereto, there is levied and imposed for each location  
63 for the privilege of engaging and continuing in this state in the  
64 business authorized by such permit, an annual privilege license  
65 tax in the amount provided in the following schedule:

66 (a) Except as otherwise provided in this subsection  
67 (1), manufacturer's permit, Class 1, distiller's and/or  
68 rectifier's:

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



96	(m)	Temporary permit, Class 1, each.....	\$	10.00
97	(n)	Temporary permit, Class 2, each.....	\$	50.00
98	(o)	(i) Caterer's permit.....	\$	600.00
99		(ii) Caterer's permit for holders of on-premises		
100		retailer's permit.....	\$	150.00
101	(p)	Research permit.....	\$	100.00
102	(q)	Temporary permit, Class 3 (wine only).....	\$	10.00
103	(r)	Special service permit.....	\$	225.00
104	(s)	Merchant permit.....	\$	225.00
105	(t)	Temporary alcoholic beverages charitable auction		
106		permit.....	\$	10.00
107	(u)	Event venue retailer's permit.....	\$	225.00
108	(v)	Temporary theatre permit, each.....	\$	10.00
109	(w)	Charter ship operator's permit.....	\$	100.00
110	(x)	Distillery retailer's permit.....	\$	450.00
111	(y)	Festival wine permit.....	\$	10.00
112	(z)	Charter vessel operator's permit.....	\$	100.00
113	(aa)	Native spirit retailer's permit.....	\$	50.00
114	(ab)	Delivery service permit.....	\$	500.00
115	(ac)	Food truck permit.....	\$	100.00
116	(ad)	On-premises tobacco permit.....	\$	450.00
117		In addition to the filing fee imposed by paragraph (1) of		
118		this subsection, a fee to be determined by the Department of		
119		Revenue may be charged to defray costs incurred to process		
120		applications. The additional fees shall be paid into the State		

121 Treasury to the credit of a special fund account, which is hereby  
122 created, and expenditures therefrom shall be made only to defray  
123 the costs incurred by the Department of Revenue in processing  
124 alcoholic beverage applications. Any unencumbered balance  
125 remaining in the special fund account on June 30 of any fiscal  
126 year shall lapse into the State General Fund.

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

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

135 (2) (a) There is imposed and shall be collected from each  
136 permittee, except a common carrier, solicitor, a temporary  
137 permittee or a delivery service permittee, by the department, an  
138 additional license tax equal to the amounts imposed under  
139 subsection (1) of this section for the privilege of doing business  
140 within any municipality or county in which the licensee is  
141 located.

142 (b) (i) In addition to the tax imposed in paragraph  
143 (a) of this subsection, there is imposed and shall be collected by  
144 the department from each permittee described in subsection (1)(g),  
145 (h), (i), (n) and (u) of this section, an additional license tax

146 for the privilege of doing business within any municipality or  
147 county in which the licensee is located in the amount of Two  
148 Hundred Twenty-five Dollars (\$225.00) on purchases exceeding Five  
149 Thousand Dollars (\$5,000.00) and Two Hundred Twenty-five Dollars  
150 (\$225.00) for each additional purchase of Five Thousand Dollars  
151 (\$5,000.00), or fraction thereof.

152 (ii) In addition to the tax imposed in paragraph  
153 (a) of this subsection, there is imposed and shall be collected by  
154 the department from each permittee described in subsection (1) (o)  
155 and (s) of this section, an additional license tax for the  
156 privilege of doing business within any municipality or county in  
157 which the licensee is located in the amount of Two Hundred Fifty  
158 Dollars (\$250.00) on purchases exceeding Five Thousand Dollars  
159 (\$5,000.00) and Two Hundred Twenty-five Dollars (\$225.00) for each  
160 additional purchase of Five Thousand Dollars (\$5,000.00), or  
161 fraction thereof.

162 (iii) Any person who has paid the additional  
163 privilege license tax imposed by this paragraph, and whose permit  
164 is renewed, may add any unused fraction of Five Thousand Dollars  
165 (\$5,000.00) purchases to the first Five Thousand Dollars  
166 (\$5,000.00) purchases authorized by the renewal permit, and no  
167 additional license tax will be required until purchases exceed the  
168 sum of the two (2) figures.

169 (c) If the licensee is located within a municipality,  
170 the department shall pay the amount of additional license tax

171       collected under this section to the municipality, and if outside a  
172       municipality the department shall pay the additional license tax  
173       to the county in which the licensee is located. Payments by the  
174       department to the respective local government subdivisions shall  
175       be made once each month for any collections during the preceding  
176       month.

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

183               (4) The number of permits issued by the department shall not  
184       be restricted or limited on a population basis; however, the  
185       foregoing limitation shall not be construed to preclude the right  
186       of the department to refuse to issue a permit because of the  
187       undesirability of the proposed location.

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



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

204 **SECTION 3.** Section 27-71-7, Mississippi Code of 1972, is  
205 brought forward as follows:

206        27-71-7. (1) There is hereby levied and assessed an excise  
207 tax upon each case of alcoholic beverages sold by the department  
208 to be collected from each retail licensee at the time of sale in  
209 accordance with the following schedule:

210 (a) Distilled spirits.....\$2.50 per gallon  
211 (b) Sparkling wine and champagne.....\$1.00 per gallon  
212 (c) Other wines, including  
213 native wines.....\$.35 per gallon

214 (2) (a) In addition to the tax levied by subsection (1) of  
215 this section, and in addition to any other markup collected, the  
216 Alcoholic Beverage Control Division shall collect a markup of  
217 three percent (3%) on all alcoholic beverages, as defined in  
218 Section 67-1-5, Mississippi Code of 1972, which are sold by the  
219 division. The proceeds of the markup shall be collected by the  
220 division from each purchaser at the time of purchase.



221 (b) Until June 30, 1987, the revenue derived from this  
222 three percent (3%) markup shall be deposited by the division in  
223 the State Treasury to the credit of the "Alcoholism Treatment and  
224 Rehabilitation Fund", a special fund which is hereby created in  
225 the State Treasury, and shall be used by the Division of Alcohol  
226 and Drug Abuse of the State Department of Mental Health and public  
227 or private centers or organizations solely for funding of  
228 treatment and rehabilitation programs for alcoholics and alcohol  
229 abusers which are sponsored by the division or public or private  
230 centers or organizations in such amounts as the Legislature may  
231 appropriate to the division for use by the division or public or  
232 private centers or organizations for such programs. Any tax  
233 revenue in the fund which is not encumbered at the end of the  
234 fiscal year shall lapse to the General Fund. It is the intent of  
235 the Legislature that the State Department of Mental Health shall  
236 continue to seek funds from other sources and shall use the funds  
237 appropriated for the purposes of this section and Section 27-71-29  
238 to match all federal funds which may be available for alcoholism  
239 treatment and rehabilitation.

240        From and after July 1, 1987, the revenue derived from this  
241        three percent (3%) markup shall be deposited by the division in  
242        the State Treasury to the credit of the "Mental Health Programs  
243        Fund", a special fund which is hereby created in the State  
244        Treasury and shall be used by the State Department of Mental  
245        Health for the service programs of the department. Any revenue in



246 the "Alcoholism Treatment and Rehabilitation Fund" which is not  
247 encumbered at the end of Fiscal Year 1987 shall be deposited to  
248 the credit of the "Mental Health Programs Fund."

249         **SECTION 4.** Section 27-71-15, Mississippi Code of 1972, is  
250 brought forward as follows:

251         27-71-15. Except as otherwise provided in Section 67-9-1 for  
252 the transportation of limited amounts of alcoholic beverages for  
253 the use of an alcohol processing permittee, if transportation  
254 requires passage through a county which has not authorized the  
255 sale of alcoholic beverages, such transportation shall be by a  
256 sealed vehicle. Such seal shall remain unbroken until the vehicle  
257 shall reach the place of business operated by the permittee. The  
258 operator of any vehicle transporting alcoholic beverages shall  
259 have in his possession an invoice issued by the commission at the  
260 time of the wholesale sale covering the merchandise transported by  
261 the vehicle. The commission is authorized to issue regulations  
262 controlling the transportation of alcoholic beverages.

263         When the restrictions imposed by this section and by the  
264 regulation of the commission have not been violated, the person  
265 transporting alcoholic beverages through a county wherein the sale  
266 of alcoholic beverages is prohibited shall not be guilty of  
267 unlawful possession and such merchandise shall be immune from  
268 seizure.

269         **SECTION 5.** Section 27-71-29, Mississippi Code of 1972, is  
270 brought forward as follows:

271           27-71-29. (1) All taxes levied by this article shall be  
272 paid to the Department of Revenue in cash or by personal check,  
273 cashier's check, bank exchange, post office money order or express  
274 money order and shall be deposited by the department in the State  
275 Treasury on the same day collected, but no remittances other than  
276 cash shall be a final discharge of liability for the tax herein  
277 imposed and levied unless and until it has been paid in cash to  
278 the department.

279           All taxes levied under Section 27-71-7(1) and received by the  
280 department under this article shall be paid into the General Fund,  
281 and the three percent (3%) levied under Section 27-71-7(2) and  
282 received by the department under this article shall be paid into  
283 the special fund in the State Treasury designated as the  
284 "Alcoholism Treatment and Rehabilitation Fund" as required by law.  
285 Any funds derived from the sale of alcoholic beverages in excess  
286 of inventory requirements shall be paid not less often than  
287 annually into the General Fund, except for a portion of the  
288 twenty-seven and one-half percent (27-1/2%) markup provided for in  
289 Section 27-71-11, as specified in subsection (2) of this section,  
290 and except for fees charged by the department for the defraying of  
291 costs associated with shipping alcoholic beverages. The revenue  
292 derived from these fees shall be deposited by the department into  
293 a special fund, hereby created in the State Treasury, which is  
294 designated the "ABC Shipping Fund." The monies in this special  
295 fund shall be earmarked for use by the department for any



296 expenditure made to ship alcoholic beverages. Any net proceeds  
297 remaining in the special fund on August 1 of any fiscal year shall  
298 lapse into the General Fund. "Net proceeds" in this section means  
299 the total of all fees collected by the department to defray the  
300 costs of shipping less the actual costs of shipping.

301 (2) If the special bond sinking fund created in Section 7(3)  
302 of Chapter 483, Laws of 2022 has a balance below the minimum  
303 amount specified in the resolution providing for the issuance of  
304 the bonds, or below one and one-half (1-1/2) times the amount  
305 needed to pay the annual debt obligations related to the bonds  
306 issued under Section 7 of Chapter 483, Laws of 2022, whichever is  
307 the lesser amount, the Commissioner of Revenue shall transfer the  
308 deficit amount to the bond sinking fund from revenue derived from  
309 the twenty-seven and one-half percent (27-1/2%) markup provided  
310 for in Section 27-71-11.

311 **SECTION 6.** Section 67-1-41, Mississippi Code of 1972, is  
312 brought forward as follows:

313 67-1-41. (1) The department is hereby created a wholesale  
314 distributor and seller of alcoholic beverages, not including malt  
315 liquors, within the State of Mississippi. It is granted the right  
316 to import and sell alcoholic beverages at wholesale within the  
317 state, and no person who is granted the right to sell, distribute  
318 or receive alcoholic beverages at retail shall purchase any  
319 alcoholic beverages from any source other than the department,  
320 except as authorized in subsections (4), (9) and (12) of this



321 section. The department may establish warehouses, and the  
322 department may purchase alcoholic beverages in such quantities and  
323 from such sources as it may deem desirable and sell the alcoholic  
324 beverages to authorized permittees within the state including, at  
325 the discretion of the department, any retail distributors  
326 operating within any military post or qualified resort areas  
327 within the boundaries of the state, keeping a correct and accurate  
328 record of all such transactions and exercising such control over  
329 the distribution of alcoholic beverages as seem right and proper  
330 in keeping with the provisions or purposes of this article.

331 (2) No person for the purpose of sale shall manufacture,  
332 distill, brew, sell, possess, export, transport, distribute,  
333 warehouse, store, solicit, take orders for, bottle, rectify,  
334 blend, treat, mix or process any alcoholic beverage except in  
335 accordance with authority granted under this article, or as  
336 otherwise provided by law for native wines or native spirits.

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

341 (4) The department may promulgate rules and regulations  
342 which authorize on-premises retailers to purchase limited amounts  
343 of alcoholic beverages from package retailers and for package  
344 retailers to purchase limited amounts of alcoholic beverages from  
345 other package retailers. The department shall develop and provide



346 forms to be completed by the on-premises retailers and the package  
347 retailers verifying the transaction. The completed forms shall be  
348 forwarded to the department within a period of time prescribed by  
349 the department.

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

356 (6) The department shall maintain all forms to be completed  
357 by applicants necessary for licensure by the department at all  
358 district offices of the department.

359 (7) The department may promulgate rules which authorize the  
360 manufacturer of an alcoholic beverage or wine to import, transport  
361 and furnish or give a sample of alcoholic beverages or wines to  
362 the holders of package retailer's permits, on-premises retailer's  
363 permits, native wine or native spirit retailer's permits and  
364 temporary retailer's permits who have not previously purchased the  
365 brand of that manufacturer from the department. For each holder  
366 of the designated permits, the manufacturer may furnish not more  
367 than five hundred (500) milliliters of any brand of alcoholic  
368 beverage and not more than three (3) liters of any brand of wine.

369 (8) The department may promulgate rules disallowing open  
370 product sampling of alcoholic beverages or wines by the holders of

371 package retailer's permits and permitting open product sampling of  
372 alcoholic beverages by the holders of on-premises retailer's  
373 permits. Permitted sample products shall be plainly identified  
374 "sample" and the actual sampling must occur in the presence of the  
375 manufacturer's representatives during the legal operating hours of  
376 on-premises retailers.

377 (9) The department may promulgate rules and regulations that  
378 authorize the holder of a research permit to import and purchase  
379 limited amounts of alcoholic beverages from importers, wineries  
380 and distillers of alcoholic beverages or from the department. The  
381 department shall develop and provide forms to be completed by the  
382 research permittee verifying each transaction. The completed  
383 forms shall be forwarded to the department within a period of time  
384 prescribed by the department. The records and inventory of  
385 alcoholic beverages shall be open to inspection at any time by the  
386 Director of the Alcoholic Beverage Control Division or any duly  
387 authorized agent.

388 (10) The department may promulgate rules facilitating a  
389 retailer's on-site pickup of alcoholic beverages sold by the  
390 department or as authorized by the department, including, but not  
391 limited to, native wines and native spirits, so that those  
392 alcoholic beverages may be delivered to the retailer at the  
393 manufacturer's location instead of via shipment from the  
394 department's warehouse.

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

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

401                   (12) (a) An individual resident of this state who is at  
402 least twenty-one (21) years of age may purchase wine from a winery  
403 and have the purchase shipped into this state so long as it is  
404 shipped to a package retailer permittee in Mississippi; however,  
405 the permittee shall pay to the department all taxes, fees and  
406 surcharges on the wine that are imposed upon the sale of wine  
407 shipped by the department or its warehouse operator. No credit  
408 shall be provided to the permittee for any taxes paid to another  
409 state as a result of the transaction. Package retailers may  
410 charge a service fee for receiving and handling shipments from  
411 wineries on behalf of the purchasers. The department shall  
412 develop and provide forms to be completed by the package retailer  
413 permittees verifying the transaction. The completed forms shall  
414 be forwarded to the department within a period of time prescribed  
415 by the department.

416                   (b) The purchaser of wine that is to be shipped to a  
417 package retailer's store shall be required to get the prior  
418 approval of the package retailer before any wine is shipped to the  
419 package retailer. A purchaser is limited to no more than ten (10)



420 cases of wine per year to be shipped to a package retailer. A  
421 package retailer shall notify a purchaser of wine within two (2)  
422 days after receiving the shipment of wine. If the purchaser of  
423 the wine does not pick up or take the wine from the package  
424 retailer within thirty (30) days after being notified by the  
425 package retailer, the package retailer may sell the wine as part  
426 of his inventory.

427 (c) Shipments of wine into this state under this  
428 section shall be made by a duly licensed carrier. It shall be the  
429 duty of every common or contract carrier, and of every firm or  
430 corporation that shall bring, carry or transport wine from outside  
431 the state for delivery inside the state to package retailer  
432 permittees on behalf of consumers, to prepare and file with the  
433 department, on a schedule as determined by the department, of  
434 known wine shipments containing the name of the common or contract  
435 carrier, firm or corporation making the report, the period of time  
436 covered by said report, the name and permit number of the winery,  
437 the name and permit number of the package retailer permittee  
438 receiving such wine, the weight of the package delivered to each  
439 package retailer permittee, a unique tracking number, and the date  
440 of delivery. Reports received by the department shall be made  
441 available by the department to the public via the Mississippi  
442 Public Records Act process in the same manner as other state  
443 alcohol filings.

444       Upon the department's request, any records supporting the  
445 report shall be made available to the department within a  
446 reasonable time after the department makes a written request for  
447 such records. Any records containing information relating to such  
448 reports shall be kept and preserved for a period of two (2) years,  
449 unless their destruction sooner is authorized, in writing, by the  
450 department, and shall be open and available to inspection by the  
451 department upon the department's written request. Reports shall  
452 also be made available to any law enforcement or regulatory body  
453 in the state in which the railroad company, express company,  
454 common or contract carrier making the report resides or does  
455 business.

456       Any common or contract carrier that willfully fails to make  
457 reports, as provided by this section or any of the rules and  
458 regulations of the department for the administration and  
459 enforcement of this section, is subject to a notification of  
460 violation. In the case of a continuing failure to make reports,  
461 the common or contract carrier is subject to possible license  
462 suspension and revocation at the department's discretion.

463           (d) A winery that ships wine under this section shall  
464 be deemed to have consented to the jurisdiction of the courts of  
465 this state, of the department, of any other state agency regarding  
466 the enforcement of this section, and of any related law, rules or  
467 regulations.

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

474 (13) If any provision of this article, or its application to  
475 any person or circumstance, is determined by a court to be invalid  
476 or unconstitutional, the remaining provisions shall be construed  
477 in accordance with the intent of the Legislature to further limit  
478 rather than expand commerce in alcoholic beverages to protect the  
479 health, safety, and welfare of the state's residents, and to  
480 enhance strict regulatory control over taxation, distribution and  
481 sale of alcoholic beverages through the three-tier regulatory  
482 system imposed by this article upon all alcoholic beverages to  
483 curb relationships and practices calculated to stimulate sales and  
484 impair the state's policy favoring trade stability and the  
485 promotion of temperance.

486 **SECTION 7.** Section 67-1-45, Mississippi Code of 1972, is  
487 brought forward as follows:

488 67-1-45. No manufacturer, rectifier or distiller of  
489 alcoholic beverages shall sell or attempt to sell any such  
490 alcoholic beverages, except malt liquor, within the State of  
491 Mississippi, except to the department, or as provided in Section  
492 67-1-41, or pursuant to Section 67-1-51. A producer of native



493 wine or native spirit may sell native wines or native spirits,  
494 respectively, to the department or to consumers at the location of  
495 the native winery or native distillery or its immediate vicinity.

496 Any violation of this section by any manufacturer, rectifier  
497 or distiller shall be punished by a fine of not less than Five  
498 Hundred Dollars (\$500.00), and not more than Two Thousand Dollars  
499 (\$2,000.00), to which may be added imprisonment in the county jail  
500 not to exceed six (6) months.

501 **SECTION 8.** Section 67-1-51, Mississippi Code of 1972, is  
502 brought forward as follows:

503 67-1-51. (1) Permits which may be issued by the department  
504 shall be as follows:

505 (a) **Manufacturer's permit.** A manufacturer's permit  
506 shall permit the manufacture, importation in bulk, bottling and  
507 storage of alcoholic liquor and its distribution and sale to  
508 manufacturers holding permits under this article in this state and  
509 to persons outside the state who are authorized by law to purchase  
510 the same, and to sell as provided by this article.

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

512 Class 1. Distiller's and/or rectifier's permit, which shall  
513 authorize the holder thereof to operate a distillery for the  
514 production of distilled spirits by distillation or redistillation  
515 and/or to operate a rectifying plant for the purifying, refining,  
516 mixing, blending, flavoring or reducing in proof of distilled  
517 spirits and alcohol.



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

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

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

527                (b) **Package retailer's permit.** Except as otherwise  
528    provided in this paragraph and Section 67-1-52, a package  
529    retailer's permit shall authorize the holder thereof to operate a  
530    store exclusively for the sale at retail in original sealed and  
531    unopened packages of alcoholic beverages, including native wines,  
532    native spirits and edibles, not to be consumed on the premises  
533    where sold. Alcoholic beverages shall not be sold by any retailer  
534    in any package or container containing less than fifty (50)  
535    milliliters by liquid measure. A package retailer's permit, with  
536    prior approval from the department, shall authorize the holder  
537    thereof to sample new product furnished by a manufacturer's  
538    representative or his employees at the permitted place of business  
539    so long as the sampling otherwise complies with this article and  
540    applicable department regulations. Such samples may not be  
541    provided to customers at the permitted place of business. In  
542    addition to the sale at retail of packages of alcoholic beverages,



543 the holder of a package retailer's permit is authorized to sell at  
544 retail corkscrews, wine glasses, soft drinks, ice, juices, mixers,  
545 other beverages commonly used to mix with alcoholic beverages, and  
546 fruits and foods that have been submerged in alcohol and are  
547 commonly referred to as edibles. Nonalcoholic beverages sold by  
548 the holder of a package retailer's permit shall not be consumed on  
549 the premises where sold.

550 (c) **On-premises retailer's permit.** Except as otherwise  
551 provided in subsection (5) of this section, an on-premises  
552 retailer's permit shall authorize the sale of alcoholic beverages,  
553 including native wines and native spirits, for consumption on the  
554 licensed premises only; however, a patron of the permit holder may  
555 remove one (1) bottle of wine from the licensed premises if: (i)  
556 the patron consumed a portion of the bottle of wine in the course  
557 of consuming a meal purchased on the licensed premises; (ii) the  
558 permit holder securely reseals the bottle; (iii) the bottle is  
559 placed in a bag that is secured in a manner so that it will be  
560 visibly apparent if the bag is opened; and (iv) a dated receipt  
561 for the wine and the meal is available. Additionally, as part of  
562 a carryout order, a permit holder may sell one (1) bottle of wine  
563 to be removed from the licensed premises for every two (2) entrees  
564 ordered. In addition, an on-premises retailer's permittee at a  
565 permitted premises located on Jefferson Davis Avenue within  
566 one-half (1/2) mile north of U.S. Highway 90 may serve alcoholic  
567 beverages by the glass to a patron in a vehicle using a



568 drive-through method of delivery if the permitted premises is  
569 located in a leisure and recreation district established under  
570 Section 67-1-101. Such a sale will be considered to be made on  
571 the permitted premises. An on-premises retailer's permit shall be  
572 issued only to qualified hotels, restaurants and clubs, small  
573 craft breweries, microbreweries, and to common carriers with  
574 adequate facilities for serving passengers. In resort areas,  
575 however, whether inside or outside of a municipality, the  
576 department, in its discretion, may issue on-premises retailer's  
577 permits to any establishments located therein as it deems proper.  
578 An on-premises retailer's permit when issued to a common carrier  
579 shall authorize the sale and serving of alcoholic beverages aboard  
580 any licensed vehicle while moving through any county of the state;  
581 however, the sale of such alcoholic beverages shall not be  
582 permitted while such vehicle is stopped in a county that has not  
583 legalized such sales. If an on-premises retailer's permit is  
584 applied for by a common carrier operating solely in the water,  
585 such common carrier must, along with all other qualifications for  
586 a permit, (i) be certified to carry at least one hundred fifty  
587 (150) passengers and/or provide overnight accommodations for at  
588 least fifty (50) passengers and (ii) operate primarily in the  
589 waters within the State of Mississippi which lie adjacent to the  
590 State of Mississippi south of the three (3) most southern counties  
591 in the State of Mississippi and/or on the Mississippi River or



592 navigable waters within any county bordering on the Mississippi  
593 River.

594 (d) **Solicitor's permit.** A solicitor's permit shall  
595 authorize the holder thereof to act as salesman for a manufacturer  
596 or wholesaler holding a proper permit, to solicit on behalf of his  
597 employer orders for alcoholic beverages, and to otherwise promote  
598 his employer's products in a legitimate manner. Such a permit  
599 shall authorize the representation of and employment by one (1)  
600 principal only. However, the permittee may also, in the  
601 discretion of the department, be issued additional permits to  
602 represent other principals. No such permittee shall buy or sell  
603 alcoholic beverages for his own account, and no such beverage  
604 shall be brought into this state in pursuance of the exercise of  
605 such permit otherwise than through a permit issued to a wholesaler  
606 or manufacturer in the state.

607 (e) **Native wine retailer's permit.** Except as otherwise  
608 provided in subsection (5) of this section, a native wine  
609 retailer's permit shall be issued only to a holder of a Class 3  
610 manufacturer's permit, and shall authorize the holder thereof to  
611 make retail sales of native wines to consumers for on-premises  
612 consumption or to consumers in originally sealed and unopened  
613 containers at an establishment located on the premises of or in  
614 the immediate vicinity of a native winery. When selling to  
615 consumers for on-premises consumption, a holder of a native wine  
616 retailer's permit may add to the native wine alcoholic beverages



617 not produced on the premises, so long as the total volume of  
618 foreign beverage components does not exceed twenty percent (20%)  
619 of the mixed beverage. Hours of sale shall be the same as those  
620 authorized for on-premises permittees in the city or county in  
621 which the native wine retailer is located.

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

627 Temporary retailer's permits shall be of the following  
628 classes:

629 Class 1. A temporary one-day permit may be issued to bona  
630 fide nonprofit civic or charitable organizations authorizing the  
631 sale of alcoholic beverages, including native wine and native  
632 spirit, for consumption on the premises described in the temporary  
633 permit only. Class 1 permits may be issued only to applicants  
634 demonstrating to the department, by a statement signed under  
635 penalty of perjury submitted ten (10) days prior to the proposed  
636 date or such other time as the department may determine, that they  
637 meet the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)  
638 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.  
639 Class 1 permittees shall obtain all alcoholic beverages from  
640 package retailers located in the county in which the temporary  
641 permit is issued. Alcoholic beverages remaining in stock upon



642 expiration of the temporary permit may be returned by the  
643 permittee to the package retailer for a refund of the purchase  
644 price upon consent of the package retailer or may be kept by the  
645 permittee exclusively for personal use and consumption, subject to  
646 all laws pertaining to the illegal sale and possession of  
647 alcoholic beverages. The department, following review of the  
648 statement provided by the applicant and the requirements of the  
649 applicable statutes and regulations, may issue the permit.

650 Class 2. A temporary permit, not to exceed seventy (70)  
651 days, may be issued to prospective permittees seeking to transfer  
652 a permit authorized in paragraph (c) of this subsection. A Class  
653 2 permit may be issued only to applicants demonstrating to the  
654 department, by a statement signed under the penalty of perjury,  
655 that they meet the qualifications of Sections 67-1-5(1), (m), (n),  
656 (o), (p) or (q), 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and  
657 67-1-59. The department, following a preliminary review of the  
658 statement provided by the applicant and the requirements of the  
659 applicable statutes and regulations, may issue the permit.

660 Class 2 temporary permittees must purchase their alcoholic  
661 beverages directly from the department or, with approval of the  
662 department, purchase the remaining stock of the previous  
663 permittee. If the proposed applicant of a Class 1 or Class 2  
664 temporary permit falsifies information contained in the  
665 application or statement, the applicant shall never again be



666 eligible for a retail alcohol beverage permit and shall be subject  
667 to prosecution for perjury.

668       Class 3. A temporary one-day permit may be issued to a  
669 retail establishment authorizing the complimentary distribution of  
670 wine, including native wine, to patrons of the retail  
671 establishment at an open house or promotional event, for  
672 consumption only on the premises described in the temporary  
673 permit. A Class 3 permit may be issued only to an applicant  
674 demonstrating to the department, by a statement signed under  
675 penalty of perjury submitted ten (10) days before the proposed  
676 date or such other time as the department may determine, that it  
677 meets the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)  
678 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.  
679 A Class 3 permit holder shall obtain all alcoholic beverages from  
680 the holder(s) of a package retailer's permit located in the county  
681 in which the temporary permit is issued. Wine remaining in stock  
682 upon expiration of the temporary permit may be returned by the  
683 Class 3 temporary permit holder to the package retailer for a  
684 refund of the purchase price, with consent of the package  
685 retailer, or may be kept by the Class 3 temporary permit holder  
686 exclusively for personal use and consumption, subject to all laws  
687 pertaining to the illegal sale and possession of alcoholic  
688 beverages. The department, following review of the statement  
689 provided by the applicant and the requirements of the applicable  
690 statutes and regulations, may issue the permit. No retailer may



691 receive more than twelve (12) Class 3 temporary permits in a  
692 calendar year. A Class 3 temporary permit shall not be issued to  
693 a retail establishment that either holds a merchant permit issued  
694 under paragraph (1) of this subsection, or holds a permit issued  
695 under Chapter 3, Title 67, Mississippi Code of 1972, authorizing  
696 the holder to engage in the business of a retailer of light wine  
697 or beer.

698 (g) **Caterer's permit.** A caterer's permit shall permit  
699 the purchase of alcoholic beverages by a person engaging in  
700 business as a caterer and the resale of alcoholic beverages by  
701 such person in conjunction with such catering business. No person  
702 shall qualify as a caterer unless forty percent (40%) or more of  
703 the revenue derived from such catering business shall be from the  
704 serving of prepared food and not from the sale of alcoholic  
705 beverages and unless such person has obtained a permit for such  
706 business from the Department of Health. A caterer's permit shall  
707 not authorize the sale of alcoholic beverages on the premises of  
708 the person engaging in business as a caterer; however, the holder  
709 of an on-premises retailer's permit may hold a caterer's permit.  
710 When the holder of an on-premises retailer's permit or an  
711 affiliated entity of the holder also holds a caterer's permit, the  
712 caterer's permit shall not authorize the service of alcoholic  
713 beverages on a consistent, recurring basis at a separate, fixed  
714 location owned or operated by the caterer, on-premises retailer or  
715 affiliated entity and an on-premises retailer's permit shall be



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

737 (h) **Research permit.** A research permit shall authorize  
738 the holder thereof to operate a research facility for the  
739 professional research of alcoholic beverages. Such permit shall  
740 authorize the holder of the permit to import and purchase limited



741 amounts of alcoholic beverages from the department or from  
742 importers, wineries and distillers of alcoholic beverages for  
743 professional research.

744 (i) **Alcohol processing permit.** An alcohol processing  
745 permit shall authorize the holder thereof to purchase, transport  
746 and possess alcoholic beverages for the exclusive use in cooking,  
747 processing or manufacturing products which contain alcoholic  
748 beverages as an integral ingredient. An alcohol processing permit  
749 shall not authorize the sale of alcoholic beverages on the  
750 premises of the person engaging in the business of cooking,  
751 processing or manufacturing products which contain alcoholic  
752 beverages. The amounts of alcoholic beverages allowed under an  
753 alcohol processing permit shall be set by the department.

754 (j) **Hospitality cart permit.** A hospitality cart permit  
755 shall authorize the sale of alcoholic beverages from a mobile cart  
756 on a golf course that is the holder of an on-premises retailer's  
757 permit. The alcoholic beverages sold from the cart must be  
758 consumed within the boundaries of the golf course.

759 (k) **Special service permit.** A special service permit  
760 shall authorize the holder to sell commercially sealed alcoholic  
761 beverages to the operator of a commercial or private aircraft for  
762 en route consumption only by passengers. A special service permit  
763 shall be issued only to a fixed-base operator who contracts with  
764 an airport facility to provide fueling and other associated  
765 services to commercial and private aircraft.



766 (1) **Merchant permit.** Except as otherwise provided in  
767 subsection (5) of this section, a merchant permit shall be issued  
768 only to the owner of a spa facility, an art studio or gallery, or  
769 a cooking school, and shall authorize the holder to serve  
770 complimentary by the glass wine only, including native wine, at  
771 the holder's spa facility, art studio or gallery, or cooking  
772 school. A merchant permit holder shall obtain all wine from the  
773 holder of a package retailer's permit.

774 (m) **Temporary alcoholic beverages charitable auction**

775 **permit.** A temporary permit, not to exceed five (5) days, may be

776 issued to a qualifying charitable nonprofit organization that is

777 exempt from taxation under Section 501(c)(3) or (4) of the

778 Internal Revenue Code of 1986. The permit shall authorize the

779 holder to sell alcoholic beverages for the limited purpose of

780 raising funds for the organization during a live or silent auction

781 that is conducted by the organization and that meets the following

782 requirements: (i) the auction is conducted in an area of the

783 state where the sale of alcoholic beverages is authorized; (ii) if

784 the auction is conducted on the premises of an on-premises

785 retailer's permit holder, then the alcoholic beverages to be

786 auctioned must be stored separately from the alcoholic beverages

787 sold, stored or served on the premises, must be removed from the

788 premises immediately following the auction, and may not be

789 consumed on the premises; (iii) the permit holder may not conduct

790 more than two (2) auctions during a calendar year; (iv) the permit



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

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

813 (o) **Temporary theatre permit.** A temporary theatre  
814 permit, not to exceed five (5) days, may be issued to a charitable  
815 nonprofit organization that is exempt from taxation under Section



816 501(c) (3) or (4) of the Internal Revenue Code and owns or operates  
817 a theatre facility that features plays and other theatrical  
818 performances and productions. Except as otherwise provided in  
819 subsection (5) of this section, the permit shall authorize the  
820 holder to sell alcoholic beverages, including native wines and  
821 native spirits, to patrons of the theatre during performances and  
822 productions at the theatre facility for consumption during such  
823 performances and productions on the premises of the facility  
824 described in the permit. A temporary theatre permit holder shall  
825 obtain all alcoholic beverages from package retailers located in  
826 the county in which the permit is issued. Alcoholic beverages  
827 remaining in stock upon expiration of the temporary theatre permit  
828 may be returned by the permittee to the package retailer for a  
829 refund of the purchase price upon consent of the package retailer  
830 or may be kept by the permittee exclusively for personal use and  
831 consumption, subject to all laws pertaining to the illegal sale  
832 and possession of alcoholic beverages.

833 (p) **Charter ship operator's permit.** Subject to the  
834 provisions of this paragraph (p), a charter ship operator's permit  
835 shall authorize the holder thereof and its employees to serve,  
836 monitor, store and otherwise control the serving and availability  
837 of alcoholic beverages to customers of the permit holder during  
838 private charters under contract provided by the permit holder. A  
839 charter ship operator's permit shall authorize such action by the  
840 permit holder and its employees only as to alcoholic beverages



841 brought onto the permit holder's ship by customers of the permit  
842 holder as part of such a private charter. All such alcoholic  
843 beverages must be removed from the charter ship at the conclusion  
844 of each private charter. A charter ship operator's permit shall  
845 not authorize the permit holder to sell, charge for or otherwise  
846 supply alcoholic beverages to customers, except as authorized in  
847 this paragraph (p). For the purposes of this paragraph (p),  
848 "charter ship operator" means a common carrier that (i) is  
849 certified to carry at least one hundred fifty (150) passengers  
850 and/or provide overnight accommodations for at least fifty (50)  
851 passengers, (ii) operates only in the waters within the State of  
852 Mississippi, which lie adjacent to the State of Mississippi south  
853 of the three (3) most southern counties in the State of  
854 Mississippi, and (iii) provides charters under contract for tours  
855 and trips in such waters.



866 other beverages, alcoholic or not, so long as the total volume of  
867 other beverage components containing alcohol does not exceed  
868 twenty percent (20%). Hours of sale shall be the same as those  
869 authorized for on-premises permittees in the city or county in  
870 which the distillery retailer is located.

871 The holder shall not sell at retail more than ten percent  
872 (10%) of the alcoholic beverages produced annually at its  
873 distillery. The holder shall not make retail sales of more than  
874 two and twenty-five one-hundredths (2.25) liters, in the  
875 aggregate, of the alcoholic beverages produced at its distillery  
876 to any one (1) individual for consumption off the premises of the  
877 distillery within a twenty-four-hour period. The hours of sale  
878 shall be the same as those hours for package retailers under this  
879 article. The holder of a distillery retailer's permit is not  
880 required to purchase the alcoholic beverages authorized to be sold  
881 by this paragraph from the department's liquor distribution  
882 warehouse; however, if the holder does not purchase the alcoholic  
883 beverages from the department's liquor distribution warehouse, the  
884 holder shall pay to the department all taxes, fees and surcharges  
885 on the alcoholic beverages that are imposed upon the sale of  
886 alcoholic beverages shipped by the department or its warehouse  
887 operator. In addition to alcoholic beverages, the holder of a  
888 distillery retailer's permit may sell at retail promotional  
889 products from the same retail location, including shirts, hats,



890   glasses, and other promotional products customarily sold by  
891   alcoholic beverage manufacturers.

892                   (r)   **Festival Wine Permit.** Any wine manufacturer or  
893   native wine producer permitted by Mississippi or any other state  
894   is eligible to obtain a Festival Wine Permit. This permit  
895   authorizes the entity to transport product manufactured by it to  
896   festivals held within the State of Mississippi and sell sealed,  
897   unopened bottles to festival participants. The holder of this  
898   permit may provide samples at no charge to participants.

899   "Festival" means any event at which three (3) or more vendors are  
900   present at a location for the sale or distribution of goods. The  
901   holder of a Festival Wine Permit is not required to purchase the  
902   alcoholic beverages authorized to be sold by this paragraph from  
903   the department's liquor distribution warehouse. However, if the  
904   holder does not purchase the alcoholic beverages from the  
905   department's liquor distribution warehouse, the holder of this  
906   permit shall pay to the department all taxes, fees and surcharges  
907   on the alcoholic beverages sold at such festivals that are imposed  
908   upon the sale of alcoholic beverages shipped by the Alcoholic  
909   Beverage Control Division of the Department of Revenue.

910   Additionally, the entity shall file all applicable reports and  
911   returns as prescribed by the department. This permit is issued  
912   per festival and provides authority to sell for two (2)  
913   consecutive days during the hours authorized for on-premises  
914   permittees' sales in that county or city. The holder of the

915 permit shall be required to maintain all requirements set by Local  
916 Option Law for the service and sale of alcoholic beverages. This  
917 permit may be issued to entities participating in festivals at  
918 which a Class 1 temporary permit is in effect.

919        This paragraph (r) shall stand repealed from and after July  
920 1, 2026.

921                (s) **Charter vessel operator's permit.** Subject to the  
922 provisions of this paragraph (s), a charter vessel operator's  
923 permit shall authorize the holder thereof and its employees to  
924 sell and serve alcoholic beverages to passengers of the permit  
925 holder during public tours, historical tours, ecological tours and  
926 sunset cruises provided by the permit holder. The permit shall  
927 authorize the holder to only sell alcoholic beverages, including  
928 native wines, to passengers of the charter vessel operator during  
929 public tours, historical tours, ecological tours and sunset  
930 cruises provided by the permit holder aboard the charter vessel  
931 operator for consumption during such tours and cruises on the  
932 premises of the charter vessel operator described in the permit.  
933 For the purposes of this paragraph (s), "charter vessel operator"  
934 means a common carrier that (i) is certified to carry at least  
935 forty-nine (49) passengers, (ii) operates only in the waters  
936 within the State of Mississippi, which lie south of Interstate 10  
937 in the three (3) most southern counties in the State of  
938 Mississippi, and lie adjacent to the State of Mississippi south of  
939 the three (3) most southern counties in the State of Mississippi,



940 extending not further than one (1) mile south of such counties,  
941 and (iii) provides vessel services for tours and cruises in such  
942 waters as provided in this paragraph(s).

943 (t) **Native spirit retailer's permit.** Except as  
944 otherwise provided in subsection (5) of this section, a native  
945 spirit retailer's permit shall be issued only to a holder of a  
946 Class 4 manufacturer's permit, and shall authorize the holder  
947 thereof to make retail sales of native spirits to consumers for  
948 on-premises consumption or to consumers in originally sealed and  
949 unopened containers at an establishment located on the premises of  
950 or in the immediate vicinity of a native distillery. When selling  
951 to consumers for on-premises consumption, a holder of a native  
952 spirit retailer's permit may add to the native spirit alcoholic  
953 beverages not produced on the premises, so long as the total  
954 volume of foreign beverage components does not exceed twenty  
955 percent (20%) of the mixed beverage. Hours of sale shall be the  
956 same as those authorized for on-premises permittees in the city or  
957 county in which the native spirit retailer is located.



965 to a person in this state who is at least twenty-one (21) years of  
966 age for the individual's use and not for resale. This permit does  
967 not authorize the delivery of alcoholic beverages, beer, light  
968 wine or light spirit product to the premises of a location with a  
969 permit for the manufacture, distribution or retail sale of  
970 alcoholic beverages, beer, light wine or light spirit product.  
971 The holder of a package retailer's permit or an on-premises  
972 retailer's permit under Section 67-1-51 or of a beer, light wine  
973 and light spirit product permit under Section 67-3-19 is  
974 authorized to apply for a delivery service permit as a privilege  
975 separate from its existing retail permit.

976 (v) **Food truck permit.** A food truck permit shall  
977 authorize the holder of an on-premises retailer's permit to use a  
978 food truck to sell alcoholic beverages off its premises to guests  
979 who must consume the beverages in open containers. For the  
980 purposes of this paragraph (v), "food truck" means a fully encased  
981 food service establishment on a motor vehicle or on a trailer that  
982 a motor vehicle pulls to transport, and from which a vendor,  
983 standing within the frame of the establishment, prepares, cooks,  
984 sells and serves food for immediate human consumption. The term  
985 "food truck" does not include a food cart that is not motorized.  
986 Food trucks shall maintain such distance requirements from  
987 schools, churches, kindergartens and funeral homes as are required  
988 for on-premises retailer's permittees under this article, and all  
989 sales must be made within a valid leisure and recreation district



990     established under Section 67-1-101. Food trucks cannot sell or  
991     serve alcoholic beverages unless also offering food prepared and  
992     cooked within the food truck, and permittees must maintain a  
993     twenty-five percent (25%) food sale revenue requirement based on  
994     the food sold from the food truck alone. The hours allowed for  
995     sale shall be the same as those for on-premises retailer's  
996     permittees in the location. This permit will not be required for  
997     the holder of a caterer's permit issued under this article to  
998     cater an event as allowed by law. Permittees must provide notice  
999     of not less than forty-eight (48) hours to the department of each  
1000    location at which alcoholic beverages will be sold.

1001                   (w) **On-premises tobacco permit.** An on-premises tobacco  
1002    permit shall authorize the permittee to sell alcoholic beverages  
1003    for consumption on the licensed premises. In addition to all  
1004    other requirements to obtain an alcoholic beverage permit, the  
1005    permittee must obtain and maintain a tobacco permit issued by the  
1006    State of Mississippi, and have a capital investment of not less  
1007    than Five Hundred Thousand Dollars (\$500,000.00) in the premises  
1008    for which the permit is issued. In addition to alcoholic  
1009    beverages, the permittee is authorized to sell only cigars,  
1010    cheroots, tobacco pipes, pipe tobacco, and/or stogies.  
1011    Additionally, seventy-five percent (75%) of the permittee's annual  
1012    gross revenue must be derived from the sale of cigars, cheroots,  
1013    tobacco pipes, pipe tobacco, and/or stogies. No food sales shall  
1014    be required, but food may be sold on the premises. The issuance



1015 of this permit does not remove any obligation a permittee may have  
1016 to follow local ordinances or actions prohibiting the use of  
1017 tobacco products.

1018 (2) Except as otherwise provided in subsection (4) of this  
1019 section, retail permittees may hold more than one (1) retail  
1020 permit, at the discretion of the department.

1021 (3) (a) Except as otherwise provided in this subsection, no  
1022 authority shall be granted to any person to manufacture, sell or  
1023 store for sale any intoxicating liquor as specified in this  
1024 article within four hundred (400) feet of any church, school  
1025 (excluding any community college, junior college, college or  
1026 university), kindergarten or funeral home. However, within an  
1027 area zoned commercial or business, such minimum distance shall be  
1028 not less than one hundred (100) feet.

1029 (b) A church or funeral home may waive the distance  
1030 restrictions imposed in this subsection in favor of allowing  
1031 issuance by the department of a permit, pursuant to subsection (1)  
1032 of this section, to authorize activity relating to the  
1033 manufacturing, sale or storage of alcoholic beverages which would  
1034 otherwise be prohibited under the minimum distance criterion.  
1035 Such waiver shall be in written form from the owner, the governing  
1036 body, or the appropriate officer of the church or funeral home  
1037 having the authority to execute such a waiver, and the waiver  
1038 shall be filed with and verified by the department before becoming  
1039 effective.



1040 (c) The distance restrictions imposed in this  
1041 subsection shall not apply to the sale or storage of alcoholic  
1042 beverages at a bed and breakfast inn listed in the National  
1043 Register of Historic Places or to the sale or storage of alcoholic  
1044 beverages in a historic district that is listed in the National  
1045 Register of Historic Places, is a qualified resort area and is  
1046 located in a municipality having a population greater than one  
1047 hundred thousand (100,000) according to the latest federal  
1048 decennial census.

1049 (d) The distance restrictions imposed in this  
1050 subsection shall not apply to the sale or storage of alcoholic  
1051 beverages at a qualified resort area as defined in Section  
1052 67-1-5(o)(iii)32.

1053 (e) The distance restrictions imposed in this  
1054 subsection shall not apply to the sale or storage of alcoholic  
1055 beverages at a licensed premises in a building formerly owned by a  
1056 municipality and formerly leased by the municipality to a  
1057 municipal school district and used by the municipal school  
1058 district as a district bus shop facility.

1059 (f) The distance restrictions imposed in this  
1060 subsection shall not apply to the sale or storage of alcoholic  
1061 beverages at a licensed premises in a building consisting of at  
1062 least five thousand (5,000) square feet and located approximately  
1063 six hundred (600) feet from the intersection of Mississippi  
1064 Highway 15 and Mississippi Highway 4.



1065 (g) The distance restrictions imposed in this  
1066 subsection shall not apply to the sale or storage of alcoholic  
1067 beverages at a licensed premises in a building located at or near  
1068 the intersection of Ward and Tate Streets and adjacent properties  
1069 in the City of Senatobia, Mississippi.

1070 (h) The distance restrictions imposed in this  
1071 subsection shall not apply to the sale or storage of alcoholic  
1072 beverages at a theatre facility that features plays and other  
1073 theatrical performances and productions and (i) is capable of  
1074 seating more than seven hundred fifty (750) people, (ii) is owned  
1075 by a municipality which has a population greater than ten thousand  
1076 (10,000) according to the latest federal decennial census, (iii)  
1077 was constructed prior to 1930, (iv) is on the National Register of  
1078 Historic Places, and (v) is located in a historic district.

1085 (4) No person, either individually or as a member of a firm,  
1086 partnership, limited liability company or association, or as a  
1087 stockholder, officer or director in a corporation, shall own or  
1088 control any interest in more than one (1) package retailer's  
1089 permit, nor shall such person's spouse, if living in the same



1090 household of such person, any relative of such person, if living  
1091 in the same household of such person, or any other person living  
1092 in the same household with such person own any interest in any  
1093 other package retailer's permit; however, in the case of a person  
1094 holding a package retailer's permit issued before July 1, 2024,  
1095 such a person may own one (1) additional package retailer's permit  
1096 if the additional permit is issued for a premises with a minimum  
1097 capital investment of Twenty Million Dollars (\$20,000,000.00) that  
1098 is part of a major retail development project and located in one  
1099 (1) of the three (3) most southern counties in the State of  
1100 Mississippi, and not within one hundred (100) miles of another  
1101 location in the State of Mississippi, for which the permittee  
1102 holds such a permit.

1103 (5) (a) In addition to any other authority granted under  
1104 this section, the holder of a permit issued under subsection  
1105 (1) (c), (e), (f), (g), (l), (n) and/or (o) of this section may  
1106 sell or otherwise provide alcoholic beverages and/or wine to a  
1107 patron of the permit holder in the manner authorized in the permit  
1108 and the patron may remove an open glass, cup or other container of  
1109 the alcoholic beverage and/or wine from the licensed premises and  
1110 may possess and consume the alcoholic beverage or wine outside of  
1111 the licensed premises if: (i) the licensed premises is located  
1112 within a leisure and recreation district created under Section  
1113 67-1-101 and (ii) the patron remains within the boundaries of the



1114 leisure and recreation district while in possession of the  
1115 alcoholic beverage or wine.

1116 (b) Nothing in this subsection shall be construed to  
1117 allow a person to bring any alcoholic beverages into a permitted  
1118 premises except to the extent otherwise authorized by this  
1119 article.

1120 **SECTION 9.** Section 67-1-53, Mississippi Code of 1972, is  
1121 brought forward as follows:

1122 67-1-53. (1) Application for permits shall be in such form  
1123 and shall contain such information as shall be required by the  
1124 regulations of the commission; however, no regulation of the  
1125 commission shall require personal financial information from any  
1126 officer of a corporation applying for an on-premises retailer's  
1127 permit to sell alcoholic beverages unless such officer owns ten  
1128 percent (10%) or more of the stock of such corporation.

1129 (2) Every applicant for each type of permit authorized by  
1130 Section 67-1-51 shall give notice of such application by  
1131 publication for two (2) consecutive issues in a newspaper of  
1132 general circulation published in the city or town in which  
1133 applicant's place of business is located. However, in instances  
1134 where no newspaper is published in the city or town, then the  
1135 notice shall be published in a newspaper of general circulation  
1136 published in the county where the applicant's business is located.  
1137 If no newspaper is published in the county, the notice shall be  
1138 published in a qualified newspaper which is published in the



1139 closest neighboring county and circulated in the county of  
1140 applicant's residence. The notice shall be printed in ten-point  
1141 black face type and shall set forth the type of permit to be  
1142 applied for, the exact location of the place of business, the name  
1143 of the owner or owners thereof, and if operating under an assumed  
1144 name, the trade name together with the names of all owners, and if  
1145 a corporation, the names and titles of all officers. The cost of  
1146 such notice shall be borne by the applicant.

1147 (3) Each application or filing made under this section shall  
1148 include the social security number(s) of the applicant in  
1149 accordance with Section 93-11-64, Mississippi Code of 1972.

1150 **SECTION 10.** Section 67-1-55, Mississippi Code of 1972, is  
1151 brought forward as follows:

1152 67-1-55. No permit of any type shall be issued by the  
1153 commission until the applicant has first filed with the commission  
1154 a sworn statement disclosing all persons who are financially  
1155 involved in the operation of the business for which the permit is  
1156 sought. If an applicant is an individual, he will swear that he  
1157 owns one hundred percent (100%) of the business for which he is  
1158 seeking a permit. If the applicant is a partnership, all partners  
1159 and their addresses shall be disclosed and the extent of their  
1160 interest in the partnership shall be disclosed. If the applicant  
1161 is a corporation, the total stock in the corporation shall be  
1162 disclosed and each shareholder and his address and the amount of  
1163 stock in the corporation owned by him shall be disclosed. If the



1164 applicant is a limited liability company, each member and their  
1165 addresses shall be disclosed and the extent of their interest in  
1166 the limited liability company shall be disclosed. If the  
1167 applicant is a trust, the trustee and all beneficiaries and their  
1168 addresses shall be disclosed. If the applicant is a combination  
1169 of any of the above, all information required to be disclosed  
1170 above shall be required.

1171 All the disclosures shall be in writing and kept on file at  
1172 the commission's office and shall be available to the public.

1173 Every applicant must, when applying for a renewal of his  
1174 permit, disclose any change in the ownership of the business or  
1175 any change in the beneficiaries of the income from the business.

1176 Any person who willfully fails to fully disclose the  
1177 information required by this section, or who gives false  
1178 information, shall be guilty of a misdemeanor and, upon conviction  
1179 thereof, shall be fined a sum not to exceed Five Hundred Dollars  
1180 (\$500.00) or imprisoned for not more than one (1) year, or both,  
1181 and the person or applicant shall never again be eligible for any  
1182 permit pertaining to alcoholic beverages.

1183 **SECTION 11.** Section 67-1-57, Mississippi Code of 1972, is  
1184 brought forward as follows:

1185 67-1-57. Before a permit is issued the department shall  
1186 satisfy itself:

1187 (a) That the applicant, if an individual, or if a  
1188 partnership, each of the members of the partnership, or if a

1189 corporation, each of its principal officers and directors, or if a  
1190 limited liability company, each member of the limited liability  
1191 company, is of good moral character and, in addition, enjoys a  
1192 reputation of being a peaceable, law-abiding citizen of the  
1193 community in which he resides, and is generally fit for the trust  
1194 to be reposed in him, is not less than twenty-one (21) years of  
1195 age, and has not been convicted of a felony in any state or  
1196 federal court.

1197 (b) That, except in the case of an application for a  
1198 solicitor's permit, the applicant is the true and actual owner of  
1199 the business for which the permit is desired, and that he intends  
1200 to carry on the business authorized for himself and not as the  
1201 agent of any other person, and that he intends to superintend in  
1202 person the management of the business or that he will designate a  
1203 manager to manage the business for him. All managers must be  
1204 approved by the department prior to completing any managerial  
1205 tasks on behalf of the permittee and must possess all of the  
1206 qualifications required of a permittee; however, a felony  
1207 conviction, other than a crime of violence, does not automatically  
1208 disqualify a person from being approved as a manager if the person  
1209 was released from incarceration at least three (3) years prior to  
1210 application for approval as a manager. A felony conviction, other  
1211 than a crime of violence, may be considered by the department in  
1212 determining whether all other qualifications are met.



1213 (c) That the applicant for a package retailer's permit,  
1214 if an individual, is a resident of the State of Mississippi. If  
1215 the applicant is a partnership, each member of the partnership  
1216 must be a resident of the state. If the applicant is a limited  
1217 liability company, each member of the limited liability company  
1218 must be a resident of the state. If the applicant is a  
1219 corporation, the designated manager of the corporation must be a  
1220 resident of the state.

1221 (d) That the place for which the permit is to be issued  
1222 is an appropriate one considering the character of the premises  
1223 and the surrounding neighborhood.

1224 (e) That the place for which the permit is to be issued  
1225 is within the corporate limits of an incorporated municipality or  
1226 qualified resort area or club which comes within the provisions of  
1227 this article.

1228 (f) That the applicant is not indebted to the state for  
1229 any taxes, fees or payment of penalties imposed by any law of the  
1230 State of Mississippi or by any rule or regulation of the  
1231 commission.

1232 (g) That the applicant is not in the habit of using  
1233 alcoholic beverages to excess and is not physically or mentally  
1234 incapacitated, and that the applicant has the ability to read and  
1235 write the English language.

1236 (h) That the commission does not believe and has no  
1237 reason to believe that the applicant will sell or knowingly permit

1238 any agent, servant or employee to unlawfully sell liquor in a dry  
1239 area or in any other manner contrary to law.

1240 (i) That the applicant is not residentially domiciled  
1241 with any person whose permit or license has been cancelled for  
1242 cause within the twelve (12) months next preceding the date of the  
1243 present application for a permit.

1244 (j) That the commission has not, in the exercise of its  
1245 discretion which is reserved and preserved to it, refused to grant  
1246 permits under the restrictions of this section, as well as under  
1247 any other pertinent provision of this article.

1248 (k) That there are not sufficient legal reasons to deny  
1249 a permit on the ground that the premises for which the permit is  
1250 sought has previously been operated, used or frequented for any  
1251 purpose or in any manner that is lewd, immoral or offensive to  
1252 public decency. In the granting or withholding of any permit to  
1253 sell alcoholic beverages at retail, the commission in forming its  
1254 conclusions may give consideration to any recommendations made in  
1255 writing by the district or county attorney or county, circuit or  
1256 chancery judge of the county, or the sheriff of the county, or the  
1257 mayor or chief of police of an incorporated city or town wherein  
1258 the applicant proposes to conduct his business and to any  
1259 recommendations made by representatives of the commission.

1260 (l) That the applicant and the applicant's key  
1261 employees, as determined by the commission, do not have a  
1262 disqualifying criminal record. In order to obtain a criminal

1263 record history check, the applicant shall submit to the commission  
1264 a set of fingerprints from any local law enforcement agency for  
1265 each person for whom the records check is required. The  
1266 commission shall forward the fingerprints to the Mississippi  
1267 Department of Public Safety. If no disqualifying record is  
1268 identified at the state level, the Department of Public Safety  
1269 shall forward the fingerprints to the Federal Bureau of  
1270 Investigation for a national criminal history record check. Costs  
1271 for processing the set or sets of fingerprints shall be borne by  
1272 the applicant. The commission shall not deny employment to an  
1273 employee of the applicant prior to the identification of a  
1274 disqualifying record or other disqualifying information.

1275       **SECTION 12.** Section 67-1-73, Mississippi Code of 1972, is  
1276 brought forward as follows:

1277       67-1-73. Every manufacturer, including native wine or native  
1278 spirit producers, within or without the state, and every other  
1279 shipper of alcoholic beverages who sells any alcoholic beverage,  
1280 including native wine or native spirit, within the state, shall,  
1281 at the time of making such sale, file with the department a copy  
1282 of the invoice of such sale showing in detail the kind of  
1283 alcoholic beverage sold, the quantities of each, the size of the  
1284 container and the weight of the contents, the alcoholic content,  
1285 and the name and address of the person to whom sold.

1286       Every person transporting alcoholic beverages, including  
1287 native wine or native spirit, within this state to a point within

1288 this state, whether such transportation originates within or  
1289 without this state, shall, within five (5) days after delivery of  
1290 such shipment, furnish the department a copy of the bill of lading  
1291 or receipt, showing the name or consignor or consignee, date,  
1292 place received, destination, and quantity of alcoholic beverages  
1293 delivered. Upon failure to comply with the provisions of this  
1294 section, such person shall be deemed guilty of a misdemeanor and,  
1295 upon conviction thereof, shall be fined in the sum of Fifty  
1296 Dollars (\$50.00) for each offense.

1297         **SECTION 13.** Section 97-31-47, Mississippi Code of 1972, is  
1298 brought forward as follows:

1299         97-31-47. It shall be unlawful for any transportation  
1300 company, or any agent, employee, or officer of such company, or  
1301 any other person, or corporation to transport into or deliver in  
1302 this state in any manner or by any means any spirituous, vinous,  
1303 malt, or other intoxicating liquors or drinks, or for any such  
1304 person, company, or corporation to transport any spirituous, malt,  
1305 vinous, or intoxicating liquors or drinks from one place within  
1306 this state to another place within the state, or from one (1)  
1307 point within this state to any point without the state, except in  
1308 cases where this chapter or Section 67-9-1 authorizes the  
1309 transportation.

1310         **SECTION 14.** Section 97-31-49, Mississippi Code of 1972, is  
1311 brought forward as follows:

1312           97-31-49. It shall be unlawful for any person, firm or  
1313 corporation in this state, in person, by letter, circular, or  
1314 other printed or written matter, or in any other manner, to  
1315 solicit or take order in this state for any liquors, bitters or  
1316 drinks prohibited by the laws of this state to be sold, bartered,  
1317 or otherwise disposed of. The inhibition of this section shall  
1318 apply to such liquors, bitters and drinks, whether the parties  
1319 intend that the same shall be shipped into this state from outside  
1320 of the state, or from one point in this state to another point in  
1321 this state. If such order be in writing, parol evidence thereof  
1322 is admissible without producing or accounting for the absence of  
1323 the original; and the taking or soliciting of such orders is  
1324 within the inhibition of this section, although the orders are  
1325 subject to approval by some other person, and no part of the price  
1326 is paid, nor any part of the goods is delivered when the order is  
1327 taken.

1328           **SECTION 15.** Section 1 of this act shall take effect and be  
1329 in force from and after January 1, 2025. Sections 2 through 4 of  
1330 this act shall take effect and be in force from and after July 1,  
1331 2025.

