

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.



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

(5) Any taxpayer who is eligible for the credit authorized in this section prior to January 1, * * * 2029, shall be eligible for the credit authorized in this section, notwithstanding the repeal of this section, and shall be allowed to carry forward the credit after January 1, * * * 2029, as provided for in subsection (3) of this section.

(6) This section shall be repealed from and after January 1, * * * 2029.

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

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

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

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



71 (ii) For a permittee with annual production under
 72 five thousand (5,000) gallons.....\$2,800.00
 73 (b) Manufacturer's permit, Class 2, wine
 74 manufacturer.....\$1,800.00
 75 (c) Manufacturer's permit, Class 3, native wine
 76 manufacturer per ten thousand (10,000) gallons or part thereof
 77 produced.....\$ 10.00
 78 (d) Manufacturer's permit, Class 4, native spirit
 79 manufacturer per one thousand (1,000) gallons or part thereof
 80 produced.....\$ 300.00
 81 (e) Native wine retailer's permit.....\$ 50.00
 82 (f) Package retailer's permit, each.....\$ 900.00
 83 (g) On-premises retailer's permit, except for clubs and
 84 common carriers, each.....\$ 450.00
 85 (h) On-premises retailer's permit for wine of more than
 86 five percent (5%) alcohol by weight, but not more than twenty-one
 87 percent (21%) alcohol by weight, each.....\$ 225.00
 88 (i) On-premises retailer's permit for clubs...\$ 225.00
 89 (j) On-premises retailer's permit for common carriers,
 90 per car, plane, or other vehicle.....\$ 120.00
 91 (k) Solicitor's permit, regardless of any other
 92 provision of law, solicitor's permits shall be issued only in the
 93 discretion of the department.....\$ 100.00
 94 (l) Filing fee for each application except for an
 95 employee identification card.....\$ 25.00



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 (l) 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



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

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

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

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

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



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

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

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

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



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

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

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

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



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

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

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

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

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



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

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



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

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

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

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

SECTION 5. Section 27-71-29, Mississippi Code of 1972, is 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



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

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

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

67-1-41. (1) The department is hereby created a wholesale distributor and seller of alcoholic beverages, not including malt liquors, within the State of Mississippi. It is granted the right to import and sell alcoholic beverages at wholesale within the state, and no person who is granted the right to sell, distribute or receive alcoholic beverages at retail shall purchase any alcoholic beverages from any source other than the department, 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



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.

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

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

(8) The department may promulgate rules disallowing open 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.



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

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

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

(b) The purchaser of wine that is to be shipped to a package retailer's store shall be required to get the prior approval of the package retailer before any wine is shipped to the 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.



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

(13) If any provision of this article, or its application to any person or circumstance, is determined by a court to be invalid or unconstitutional, the remaining provisions shall be construed in accordance with the intent of the Legislature to further limit 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 7. Section 67-1-45, Mississippi Code of 1972, is brought forward 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 or native spirit may sell native wines or native spirits,
respectively, to the department or to consumers at the location of
the native winery or native distillery or its immediate vicinity.

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

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

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

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

Manufacturer's permits shall be of the following classes:

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



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

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



navigable waters within any county bordering on the Mississippi River.

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

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



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

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

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

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



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

(m) **Temporary alcoholic beverages charitable auction permit.** A temporary permit, not to exceed five (5) days, may be issued to a qualifying charitable nonprofit organization that is exempt from taxation under Section 501(c)(3) or (4) of the Internal Revenue Code of 1986. The permit shall authorize the holder to sell alcoholic beverages for the limited purpose of raising funds for the organization during a live or silent auction that is conducted by the organization and that meets the following requirements: (i) the auction is conducted in an area of the state where the sale of alcoholic beverages is authorized; (ii) if the auction is conducted on the premises of an on-premises retailer's permit holder, then the alcoholic beverages to be auctioned must be stored separately from the alcoholic beverages sold, stored or served on the premises, must be removed from the premises immediately following the auction, and may not be consumed on the premises; (iii) the permit holder may not conduct 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 and native 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 and native 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 charter ship operator's permit shall authorize such action by the 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.

856 (q) **Distillery retailer's permit.** The holder of a
857 Class 1 manufacturer's permit may obtain a distillery retailer's
858 permit. A distillery retailer's permit shall authorize the holder
859 thereof to sell at retail alcoholic beverages to consumers for
860 on-premises consumption, or to consumers by the sealed and
861 unopened bottle from a retail location at the distillery for
862 off-premises consumption. The holder may only sell product
863 manufactured by the manufacturer at the distillery described in
864 the permit. However, when selling to consumers for on-premises
865 consumption, a holder of a distillery retailer's permit may add



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,



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

(u) **Delivery service permit.** Any individual, limited
liability company, corporation or partnership registered to do
business in this state is eligible to obtain a delivery service
permit. Subject to the provisions of Section 67-1-51.1, this
permit authorizes the permittee, or its employee or an independent
contractor acting on its behalf, to deliver alcoholic beverages,
beer, light wine and light spirit product from a licensed retailer



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

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

1079 (i) The distance restrictions imposed in this
1080 subsection shall not apply to the sale or storage of alcoholic
1081 beverages at a licensed premises in a building located
1082 approximately one and six-tenths (1.6) miles north of the
1083 intersection of Mississippi Highway 15 and Mississippi Highway 4
1084 on the west side of Mississippi Highway 15.

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.

