

By: Representative Lamar

To: Ways and Means

HOUSE BILL NO. 1872

1 AN ACT TO AMEND SECTION 27-71-7, MISSISSIPPI CODE OF 1972, AS
2 AMENDED BY SENATE BILL NO. 2145, 2025 REGULAR SESSION, TO REVISE
3 THE RATE OF THAT TAX LEVIED UPON THE SALES AND SHIPMENTS OF WINE
4 MADE BY A DIRECT WINE SHIPPER; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-71-7, Mississippi Code of 1972, as
7 amended by Senate Bill No. 2145, 2025 Regular Session, is amended
8 as follows:

9 27-71-7. (1) There is hereby levied and assessed an excise
10 tax upon each case of alcoholic beverages sold by the department
11 to be collected from each retail licensee at the time of sale in
12 accordance with the following schedule:

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

17 (2) (a) In addition to the tax levied by subsection (1) of
18 this section, and in addition to any other markup collected,
19 the * * * division shall collect a markup of three percent (3%) on



20 all alcoholic beverages, as defined in Section 67-1-5, Mississippi
21 Code of 1972, which are sold by the division. The proceeds of the
22 markup shall be collected by the division from each purchaser at
23 the time of purchase.

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

43 From and after July 1, 1987, the revenue derived from this
44 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."

(3) There is levied and assessed upon the holder of a direct wine shipper's permit, a tax in the amount of eighteen percent (18%) of the sales price of each sale and shipment of wine made to a resident in this state. The holder of a direct wine shipper's permit shall file a monthly report with the department along with a copy of the invoice for each sale and shipment of wine and remit any taxes due; however, no report shall be required for months in which no sales or shipments were made into this state. The report, together with copies of the invoices and the payment of all taxes, shall be filed with the department not later than the twentieth day of the month following the month in which the shipment was made. Permittees who fail to timely file and pay taxes as required by this subsection shall pay a late fee in the amount of Fifty Dollars (\$50.00), in addition to any other penalty authorized by this article.

SECTION 2. This act shall take effect and be in force from and after July 1, 2025.

