

By: Senator(s) Michel

To: Finance

SENATE BILL NO. 2143

1 AN ACT TO AMEND SECTION 67-1-5, MISSISSIPPI CODE OF 1972, TO  
2 REVISE THE DEFINITION OF "QUALIFIED RESORT AREA" UNDER THE LOCAL  
3 OPTION ALCOHOLIC BEVERAGE CONTROL LAW; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 67-1-5, Mississippi Code of 1972, is  
6 amended as follows:

7 67-1-5. For the purposes of this article and unless  
8 otherwise required by the context:

9 (a) "Alcoholic beverage" means any alcoholic liquid,  
10 including wines of more than five percent (5%) of alcohol by  
11 weight, capable of being consumed as a beverage by a human being,  
12 but shall not include light wine, light spirit product and beer,  
13 as defined in Section 67-3-3, Mississippi Code of 1972, but shall  
14 include native wines and native spirits. The words "alcoholic  
15 beverage" shall not include ethyl alcohol manufactured or  
16 distilled solely for fuel purposes or beer of an alcoholic content  
17 of more than eight percent (8%) by weight if the beer is legally  
18 manufactured in this state for sale in another state.



19           (b) "Alcohol" means the product of distillation of any  
20 fermented liquid, whatever the origin thereof, and includes  
21 synthetic ethyl alcohol, but does not include denatured alcohol or  
22 wood alcohol.

23           (c) "Distilled spirits" means any beverage containing  
24 more than six percent (6%) of alcohol by weight produced by  
25 distillation of fermented grain, starch, molasses or sugar,  
26 including dilutions and mixtures of these beverages.

27           (d) "Wine" or "vinous liquor" means any product  
28 obtained from the alcoholic fermentation of the juice of sound,  
29 ripe grapes, fruits, honey or berries and made in accordance with  
30 the revenue laws of the United States.

31           (e) "Person" means and includes any individual,  
32 partnership, corporation, association or other legal entity  
33 whatsoever.

34           (f) "Manufacturer" means any person engaged in  
35 manufacturing, distilling, rectifying, blending or bottling any  
36 alcoholic beverage.

37           (g) "Wholesaler" means any person, other than a  
38 manufacturer, engaged in distributing or selling any alcoholic  
39 beverage at wholesale for delivery within or without this state  
40 when such sale is for the purpose of resale by the purchaser.

41           (h) "Retailer" means any person who sells, distributes,  
42 or offers for sale or distribution, any alcoholic beverage for use  
43 or consumption by the purchaser and not for resale.



44           (i) "State Tax Commission," "commission" or  
45 "department" means the Department of Revenue of the State of  
46 Mississippi, which shall create a division in its organization to  
47 be known as the Alcoholic Beverage Control Division. Any  
48 reference to the commission or the department hereafter means the  
49 powers and duties of the Department of Revenue with reference to  
50 supervision of the Alcoholic Beverage Control Division.

51           (j) "Division" means the Alcoholic Beverage Control  
52 Division of the Department of Revenue.

53           (k) "Municipality" means any incorporated city or town  
54 of this state.

55           (l) "Hotel" means an establishment within a  
56 municipality, or within a qualified resort area approved as such  
57 by the department, where, in consideration of payment, food and  
58 lodging are habitually furnished to travelers and wherein are  
59 located at least twenty (20) adequately furnished and completely  
60 separate sleeping rooms with adequate facilities that persons  
61 usually apply for and receive as overnight accommodations. Hotels  
62 in towns or cities of more than twenty-five thousand (25,000)  
63 population are similarly defined except that they must have fifty  
64 (50) or more sleeping rooms. Any such establishment described in  
65 this paragraph with less than fifty (50) beds shall operate one or  
66 more regular dining rooms designed to be constantly frequented by  
67 customers each day. When used in this article, the word "hotel"  
68 shall also be construed to include any establishment that meets



69 the definition of "bed and breakfast inn" as provided in this  
70 section.

71 (m) "Restaurant" means:

72 (i) A place which is regularly and in a bona fide  
73 manner used and kept open for the serving of meals to guests for  
74 compensation, which has suitable seating facilities for guests,  
75 and which has suitable kitchen facilities connected therewith for  
76 cooking an assortment of foods and meals commonly ordered at  
77 various hours of the day; the service of such food as sandwiches  
78 and salads only shall not be deemed in compliance with this  
79 requirement. Except as otherwise provided in this paragraph, no  
80 place shall qualify as a restaurant under this article unless  
81 twenty-five percent (25%) or more of the revenue derived from such  
82 place shall be from the preparation, cooking and serving of meals  
83 and not from the sale of beverages, or unless the value of food  
84 given to and consumed by customers is equal to twenty-five percent  
85 (25%) or more of total revenue; or

86 (ii) Any privately owned business located in a  
87 building in a historic district where the district is listed in  
88 the National Register of Historic Places, where the building has a  
89 total occupancy rating of not less than one thousand (1,000) and  
90 where the business regularly utilizes ten thousand (10,000) square  
91 feet or more in the building for live entertainment, including not  
92 only the stage, lobby or area where the audience sits and/or  
93 stands, but also any other portion of the building necessary for



the operation of the business, including any kitchen area, bar area, storage area and office space, but excluding any area for parking. In addition to the other requirements of this subparagraph, the business must also serve food to guests for compensation within the building and derive the majority of its revenue from event-related fees, including, but not limited to, admission fees or ticket sales to live entertainment in the building, and from the rental of all or part of the facilities of the business in the building to another party for a specific event or function.

(n) "Club" means an association or a corporation:

(i) Organized or created under the laws of this state for a period of five (5) years prior to July 1, 1966;

(ii) Organized not primarily for pecuniary profit but for the promotion of some common object other than the sale or consumption of alcoholic beverages;

(iii) Maintained by its members through the payment of annual dues;

(iv) Owning, hiring or leasing a building or space in a building of such extent and character as may be suitable and adequate for the reasonable and comfortable use and accommodation of its members and their guests;

(v) The affairs and management of which are conducted by a board of directors, board of governors, executive



committee, or similar governing body chosen by the members at a regular meeting held at some periodic interval; and

(vi) No member, officer, agent or employee of which is paid, or directly or indirectly receives, in the form of a salary or other compensation any profit from the distribution or sale of alcoholic beverages to the club or to members or guests of the club beyond such salary or compensation as may be fixed and voted at a proper meeting by the board of directors or other governing body out of the general revenues of the club.

The department may, in its discretion, waive the five-year provision of this paragraph. In order to qualify under this paragraph, a club must file with the department, at the time of its application for a license under this article, two (2) copies of a list of the names and residences of its members and similarly file, within ten (10) days after the election of any additional member, his name and address. Each club applying for a license shall also file with the department at the time of the application a copy of its articles of association, charter of incorporation, bylaws or other instruments governing the business and affairs thereof.

(o) "Qualified resort area" means any area or locality outside of the limits of incorporated municipalities in this state commonly known and accepted as a place which regularly and customarily attracts tourists, vacationists and other transients because of its historical, scenic or recreational facilities or



143 attractions, or because of other attributes which regularly and  
144 customarily appeal to and attract tourists, vacationists and other  
145 transients in substantial numbers; however, no area or locality  
146 shall so qualify as a resort area until it has been duly and  
147 properly approved as such by the department. The department may  
148 not approve an area as a qualified resort area after July 1, 2018,  
149 if any portion of such proposed area is located within two (2)  
150 miles of a convent or monastery that is located in a county  
151 traversed by Interstate 55 and U.S. Highway 98. A convent or  
152 monastery may waive such distance restrictions in favor of  
153 allowing approval by the department of an area as a qualified  
154 resort area. Such waiver shall be in written form from the owner,  
155 the governing body, or the appropriate officer of the convent or  
156 monastery having the authority to execute such a waiver, and the  
157 waiver shall be filed with and verified by the department before  
158 becoming effective.

159 (i) The department may approve an area or locality  
160 outside of the limits of an incorporated municipality that is in  
161 the process of being developed as a qualified resort area if such  
162 area or locality, when developed, can reasonably be expected to  
163 meet the requisites of the definition of the term "qualified  
164 resort area." In such a case, the status of qualified resort area  
165 shall not take effect until completion of the development.

166 (ii) The term includes any state park which is  
167 declared a resort area by the department; however, such



168 declaration may only be initiated in a written request for resort  
169 area status made to the department by the Executive Director of  
170 the Department of Wildlife, Fisheries and Parks, and no permit for  
171 the sale of any alcoholic beverage, as defined in this article,  
172 except an on-premises retailer's permit, shall be issued for a  
173 hotel, restaurant or bed and breakfast inn in such park.

174 (iii) The term includes:

175 1. The clubhouses associated with the state  
176 park golf courses at the Lefleur's Bluff State Park, the John Kyle  
177 State Park, the Percy Quin State Park and the Hugh White State  
178 Park;

179 2. The clubhouse and associated golf course,  
180 tennis courts and related facilities and swimming pool and related  
181 facilities where the golf course, tennis courts and related  
182 facilities and swimming pool and related facilities are adjacent  
183 to one or more planned residential developments and the golf  
184 course and all such developments collectively include at least  
185 seven hundred fifty (750) acres and at least four hundred (400)  
186 residential units;

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



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

196                   5. Any facility that is located in a  
197 municipality that is bordered by the Pearl River, traversed by  
198 Mississippi Highway 25, adjacent to the boundaries of the Jackson  
199 International Airport and is located in a county which has voted  
200 against coming out from under the dry law; however, any such  
201 facility may only be located in areas designated by the governing  
202 authorities of such municipality;

203                   6. Any municipality with a population in  
204 excess of ten thousand (10,000) according to the latest federal  
205 decennial census that is located in a county that is bordered by  
206 the Pearl River and is not traversed by Interstate Highway 20,  
207 with a population in excess of forty-five thousand (45,000)  
208 according to the latest federal decennial census;

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

211                   8. a. Land that is located in any county in  
212 which Mississippi Highway 43 and Mississippi Highway 25 intersect  
213 and:

214                               A. Owned by the Pearl River Valley  
215 Water Supply District, and/or



216 B. Located within the Reservoir  
217 Community District, zoned commercial, east of Old Fannin Road,  
218 north of Regatta Drive, south of Spillway Road, west of Hugh Ward  
219 Boulevard and accessible by Old Fannin Road, Spillway Road, Spann  
220 Drive and/or Lake Vista Place, and/or

221 C. Located within the Reservoir  
222 Community District, zoned commercial, west of Old Fannin Road,  
223 south of Spillway Road and extending to the boundary of the  
224 corporate limits of the City of Flowood, Mississippi;

225 b. The board of supervisors of such  
226 county, with respect to B and C of item 8.a., may by resolution or  
227 other order:

228 A. Specify the hours of operation  
229 of facilities that offer alcoholic beverages for sale,

230 B. Specify the percentage of  
231 revenue that facilities that offer alcoholic beverages for sale  
232 must derive from the preparation, cooking and serving of meals and  
233 not from the sale of beverages, and

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

236 9. Any facility located on property that is a  
237 game reserve with restricted access that consists of at least  
238 eight hundred (800) contiguous acres with no public roads, that  
239 offers as a service hunts for a fee to overnight guests of the



facility, and has accommodations for at least fifty (50) overnight guests;

10. Any facility that:

a. Consists of at least six thousand (6,000) square feet being heated and cooled along with an additional adjacent area that consists of at least two thousand two hundred (2,200) square feet regardless of whether heated and cooled,

b. For a fee is used to host events such as weddings, reunions and conventions,

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

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

11. Any facility and related property:

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

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



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

12. Any facility and related property that:

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

b. For a fee is used to host events,

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

13. The clubhouse and associated golf course  
where the golf course is adjacent to one or more residential  
developments and the golf course and all such developments  
collectively include at least two hundred (200) acres and at least  
one hundred fifty (150) residential units and are located a. in a  
county that has voted against coming out from under the dry law;  
and b. outside of but in close proximity to a municipality in such  
county which has voted under Section 67-1-14, after January 1,  
2013, to come out from under the dry law;

14. The clubhouse and associated  
eighteen-hole golf course located in a municipality traversed by  
Interstate Highway 55 and U.S. Highway 51 that has voted to come  
out from under the dry law;

15. a. Land that is planned for mixed-use  
development and consists of at least two hundred (200) contiguous



288 acres with one or more planned residential developments  
289 collectively planned to include at least two hundred (200)  
290 residential units when completed, and also including a facility  
291 that consists of at least four thousand (4,000) square feet that  
292 is not part of such land but is located adjacent to or in close  
293 proximity thereto, and which land is located:

294                               A. In a county that has voted to  
295 come out from under the dry law,

296                               B. Outside the corporate limits of  
297 any municipality in such county and adjacent to or in close  
298 proximity to a golf course located in a municipality in such  
299 county, and

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

302                               b. The board of supervisors of such  
303 county may by resolution or other order:

304                               A. Specify the hours of operation  
305 of facilities that offer alcoholic beverages for sale,

306                               B. Specify the percentage of  
307 revenue that facilities that offer alcoholic beverages for sale  
308 must derive from the preparation, cooking and serving of meals and  
309 not from the sale of beverages, and

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



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

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

324                   18. Land that is owned by a state institution  
325 of higher learning, land that is owned by an entity that is bound  
326 by an affiliation agreement with a state institution of higher  
327 learning, or land that is owned by one or more other entities so  
328 long as such other entities are solely owned, either directly or  
329 through additional entities, by an institution of higher learning  
330 and/or one or more entities bound by affiliation agreements with  
331 such institution, and:

332                   a. Located entirely within a county that  
333 has elected by majority vote not to permit the transportation,  
334 storage, sale, distribution, receipt and/or manufacture of light  
335 wine and beer pursuant to Section 67-3-7; and



b. A. Located adjacent to but outside the incorporated limits of a municipality that has elected by majority vote to permit the sale, receipt, storage and transportation of light wine and beer pursuant to Section 67-3-9; or

B. Located in an area bounded on the north by College View Drive, on the east by Mississippi Highway 12 East, on the south by Mississippi Highway 12 East, on the west by Mill Street, on the north by Russell Street, then on the west by Colonel Muldrow Avenue, on the north by University Drive, on the west by Adkerson Way within a municipality through which run Mississippi Highway 25, Mississippi Highway 12 and U.S. Highway 82.

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

19. Any facility and related property:

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

b. Located in a county that has not voted to come out from under the dry law and outside of but in



close proximity to a municipality located in such county and which municipality has voted to come out from under the dry law;

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

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

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

21. Any municipality with a population in excess of two thousand (2,000) according to the latest federal decennial census and in which is located a part of White's Creek Lake and in which U.S. Highway 82 intersects with Mississippi Highway 9 and located in a county that is partially bordered on one (1) side by the Big Black River;

22. A restaurant located on a two-acre tract adjacent to a five-hundred-fifty-acre lake in the northeast corner of a county traversed by U.S. Interstate 55 and U.S. Highway 84;

23. Any tracts of land in Oktibbeha County, situated north of Bailey Howell Drive, Lee Boulevard and Old Mayhew Road, east of George Perry Street and south of Mississippi Highway 182, and not located on the property of a state institution of higher learning; however, the board of supervisors of such county may by resolution or other order:



- a. Specify the hours of operation of facilities that offer alcoholic beverages for sale;
- b. Specify the percentage of revenue that facilities that offer alcoholic beverages for sale must derive from the preparation, cooking and serving of meals and not from the sale of beverages; and
- c. Designate the areas in which facilities that offer alcoholic beverages for sale may be located;
24. A municipality in which Mississippi Highway 27 and Mississippi Highway 28 intersect;
25. A municipality through which run Mississippi Highway 35 and Interstate 20;
26. A municipality in which Mississippi Highway 16 and Mississippi Highway 35 intersect;
27. A municipality in which U.S. Highway 82 and Old Highway 61 intersect;
28. A municipality in which Mississippi Highway 8 meets Mississippi Highway 1;
29. A municipality in which U.S. Highway 82 and Mississippi Highway 1 intersect;
30. A municipality in which Mississippi Highway 50 meets Mississippi Highway 9;
31. An area bounded on the north by Pearl Street, on the east by West Street, on the south by Court Street and on the west by Farish Street, within a municipality bordered



on the east by the Pearl River and through which run Interstate 20  
and Interstate 55;

32. Any facility and related property that:

a. Is contracted for mixed-use  
development improvements consisting of office and residential  
space and a restaurant and lounge, partially occupying the  
renovated space of a four-story commercial building which  
previously served as a financial institution; and adjacent  
property to the west consisting of a single-story office building  
that was originally occupied by the Brotherhood of Carpenters and  
Joiners of American Local Number 569; and

b. Is situated on a tract of land  
consisting of approximately one and one-tenth (1.10) acres, and  
the adjacent property to the west consisting of approximately 0.5  
acres, located in a municipality which is the seat of county  
government, situated south of Interstate 10, traversed by U.S.  
Highway 90, partially bordered on one (1) side by the Pascagoula  
River and having its most southern boundary bordered by the Gulf  
of Mexico, with a population greater than twenty-two thousand  
(22,000) according to the 2010 federal decennial census; however,  
the governing authorities of such a municipality may by ordinance:

A. Specify the hours of operation  
of facilities that offer alcoholic beverages for sale;

B. Specify the percentage of  
revenue that facilities that offer alcoholic beverages for sale



must derive from the preparation, cooking and serving of meals and not from the sale of beverages; and

C. Designate the areas within the facilities in which alcoholic beverages may be offered for sale;

33. Any facility with a maximum capacity of one hundred twenty (120) people that consists of at least three thousand (3,000) square feet being heated and cooled, has a commercial kitchen, has a pavilion that consists of at least nine thousand (9,000) square feet and is located on land more particularly described as follows:

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

ALSO,

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

ALSO,

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

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

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



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

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

38. An area bounded as follows within a  
municipality through which run Interstate 22 and Mississippi  
Highway 15: Beginning at a point at the intersection of Bankhead  
Street and Tallahatchie Trails; then running to a point at the  
intersection of Tallahatchie Trails and Interstate 22; then  
running to a point at the intersection of Interstate 22 and Carter  
Avenue; then running to a point at the intersection of Carter  
Avenue and Camp Avenue; then running to a point at the  
intersection of Camp Avenue and King Street; then running to a  
point at the intersection of King Street and E. Main Street; then  
running to a point at the intersection of E. Main Street and Camp  
Avenue; then running to a point at the intersection of Camp Avenue  
and Highland Street; then running to a point at the intersection  
of Highland Street and Adams Street; then running to a point at  
the intersection of Adams Street and Cleveland Street; then  
running to a point at the intersection of Cleveland Street and N.  
Railroad Avenue; then running to a point at the intersection of N.  
Railroad Avenue and McGill Street; then running to a point at the  
intersection of McGill Street and Snyder Street; then running to a



485 point at the intersection of Snyder Street and Bankhead Street;  
486 then running to a point at the intersection of Bankhead Street and  
487 Tallahatchie Trails and the point of the beginning;

488                   39. A municipality through which run  
489 Mississippi Highway 43 and U.S. Highway 80;

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

492                   41. A piece of property on the northeast  
493 corner of the T-intersection where Builders Square Drive meets  
494 Mississippi Highway 471;

495                   42. The clubhouse and associated golf course,  
496 tennis courts and related facilities and swimming pool and related  
497 facilities located on Oaks Country Club Road less than one-half  
498 (1/2) mile to the east of Mississippi Highway 15;

499                   43. Any facility located on land more  
500 particularly described as follows:

501           The East Half (E 1/2) of the Southwest Quarter (SW 1/4) of  
502 Section 15, Township 3 North, Range 2 East; a 4 acre parcel in the  
503 Southwest Corner of the Southwest Quarter (SW 1/4) of the  
504 Southeast Quarter (SE 1/4), Section 15, Township 3 North, Range 2  
505 East, running 210 feet east and west and 840 feet running north  
506 and south; the Northeast Quarter (NE 1/4) of the Northwest Quarter  
507 (NW 1/4) of Section 22, Township 3 North, Range 2 East, all in  
508 Rankin County, Mississippi;



509                   44. Any facility located on land more  
510 particularly described as follows:

511           Beginning at a point 1915 feet west and 2171 feet north of  
512 southeast corner, Section 11, Township 24 North, Range 2 West,  
513 Second Judicial District, Tallahatchie County, Mississippi, which  
514 point is the southwest corner of J.C. Section Lot mentioned in  
515 deed recorded in Book 50, page 34, in the records of the Chancery  
516 Clerk's Office at Sumner, in said District of said County; thence  
517 South 80° West, 19 feet to the east boundary of United States  
518 Highway 49-E, thence East along the east boundary of said Highway  
519 270 feet to point of beginning of Lot to be conveyed; thence  
520 southeast along the east boundary of said Highway 204 feet to a  
521 concrete post at the intersection of the east boundary of said  
522 Highway with the west boundary of gravel road from Sumner to Webb,  
523 known as Oil Mill Road, thence Northwest along west boundary of  
524 said Oil Mill Road 194 feet to center of driveway running  
525 southwest from said Oil Mill Road to U.S. Highway 49-E; thence  
526 South 66° West along center of said driveway 128 feet to point of  
527 beginning, being situated in Northwest Quarter of Southeast  
528 Quarter of Section 11, together with all improvements situated  
529 thereon;

530                   45. Any facility that:

531                   a. Consists of at least five thousand  
532 six hundred (5,600) square feet being heated and cooled along with  
533 a lakeside patio that consists of at least two thousand two



hundred (2,200) square feet, regardless of whether such patio is part of the facility and/or located adjacent to or in close proximity to the facility;

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

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

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

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

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

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

49. All parcels zoned for mixed-use development located west of Mississippi Highway 589, more than



four hundred (400) feet north of Old Highway 24, east of  
Parkers Creek and Black Creek, and south of J M Burge Road;

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

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

52. Any facility that is:

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

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

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

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

a. An area bounded as follows: Starting  
at the southern point of the intersection of Sunflower Avenue and  
1st Street and going south along said avenue on its eastern side  
to 8th Street, then going east along said street on its northern  
side to West Tallahatchie Street, then going north along said



street on its western side to 4th Street/Martin Luther King Boulevard, then going east along said street/boulevard on its northern side to Desoto Avenue, then going north along said avenue on its western side to 1st Street, then going west along said street on its southern side to the point of beginning along the southern side of Court Street;

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

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

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

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

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



609                   56. Any municipality in which Mississippi  
610 Highway 15 and Mississippi Highway 345/Main Street intersect;  
611                   57. The property and structures thereon at  
612 the following locations within a municipality through which run  
613 U.S. Highway 45 and Mississippi Highway 145 and in which  
614 Mississippi Highway 370 and Mississippi Highway 145 intersect:  
615 104 West Main Street, 106 West Main Street, 108 West Main Street,  
616 110 West Main Street and 112 West Main Street;  
617                   58. Any municipality in which U.S. Highway 11  
618 and Main Street intersect and which is located in a county having  
619 two (2) judicial districts;  
620                   59. Any municipality in which Interstate 22  
621 passes over Mississippi Highway 9;  
622                   60. Any facility located on land more  
623 particularly described as follows:  
624         A certain parcel of land being situated in the Southeast 1/4  
625 of the Northeast 1/4 of Section 9, T3N-R3E, Rankin County,  
626 Mississippi, and being more particularly described as follows:  
627         Commence at an existing 1/2" iron pin marking the Southwest  
628 corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of  
629 Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13  
630 seconds East along the East line of the Southeast 1/4 of the  
631 Northeast 1/4 for a distance of 33.18 feet to an existing 1/2"  
632 iron pin; leaving said East line of the Southeast 1/4 of the  
633 Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds



634 East for a distance of 2.08 feet to an existing 1/2" iron pin; run  
635 thence North 00 degrees 22 minutes 19 seconds East for a distance  
636 of 561.90 feet to an existing 1/2" iron pin; run thence North 00  
637 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to  
638 a set 1/2" iron pin marking the POINT OF BEGINNING of the parcel  
639 of land herein described; from said POINT OF BEGINNING, continue  
640 thence North 00 degrees 16 minutes 18 seconds East along an  
641 existing fence for a distance of 493.27 feet to an existing 1/2"  
642 iron pin; run thence North 03 degrees 08 minutes 15 seconds East  
643 for a distance of 170.22 feet to an existing 1/2" iron pin on the  
644 North line of the aforesaid Southeast 1/4 of the Northeast 1/4 of  
645 Section 9; run thence North 89 degrees 46 minutes 45 seconds East  
646 along said North line of the Southeast 1/4 of the Northeast 1/4 of  
647 Section 9 for a distance of 1,305.51 feet to an existing 1/2" iron  
648 pin marking Northeast corner thereof; leaving said North line of  
649 the Southeast 1/4 of the Northeast 1/4 of Section 9, run thence  
650 South 00 degrees 08 minutes 35 seconds West along the East line of  
651 said Southeast 1/4 of the Northeast 1/4 of Section 9 for a  
652 distance of 663.19 feet to a set 1/2" iron pin; leaving said East  
653 line of the Southeast 1/4 of the Northeast 1/4 of Section 9, run  
654 thence South 89 degrees 46 minutes 45 seconds West for a distance  
655 of 1,315.51 feet to the POINT OF BEGINNING, containing 20.00  
656 acres, more or less.

657       And Also: An easement for the purpose of ingress and egress  
658 being situated in the Southeast 1/4 of the Northeast 1/4 and in



659 the Northeast 1/4 of the Southeast 1/4 of Section 9, T3N-R3E,  
660 Rankin County, Mississippi, and being more particularly described  
661 as follows:

662       Begin at an existing 1/2" iron pin marking the Southwest  
663 corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of  
664 Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13  
665 seconds East along the East line of the Southeast 1/4 of the  
666 Northeast 1/4 for a distance of 33.18 feet to an existing 1/2"  
667 iron pin; leaving said East line of the Southeast 1/4 of the  
668 Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds  
669 East for a distance of 2.08 feet to an existing 1/2" iron pin; run  
670 thence North 00 degrees 22 minutes 19 seconds East for a distance  
671 of 561.90 feet to an existing 1/2" iron pin; run thence North 00  
672 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to  
673 a set 1/2" iron pin; run thence North 89 degrees 46 minutes 45  
674 seconds East for a distance of 25.00 feet to a set 1/2" iron pin;  
675 run thence South 00 degrees 16 minutes 18 seconds West for a  
676 distance of 76.66 feet to a set 1/2" iron pin; run thence South 00  
677 degrees 22 minutes 19 seconds West for a distance of 619.81 feet  
678 to a set 1/2" iron pin; run thence South 89 degrees 43 minutes 01  
679 seconds West for a distance of 26.81 feet to a set 1/2" iron pin;  
680 run thence North 00 degrees 06 minutes 13 seconds East along the  
681 West line of the aforesaid Northeast 1/4 of the Southeast 1/4 of  
682 Section 9 for a distance of 25.00 feet to the POINT OF BEGINNING,  
683 containing 17,525.4 square feet, more or less.



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

686                   62. The property and structures thereon  
687 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201  
688 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969  
689 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original  
690 town square in any municipality with a population in excess of one  
691 thousand five hundred (1,500) according to the latest federal  
692 decennial census and which is located in:

693                   a. A county traversed by Interstate 55  
694 and Interstate 20, and

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

697                   63. Any municipality in which Mississippi  
698 Highway 12 meets Mississippi Highway 17;

699                   64. Any municipality in which U.S. Highway 49  
700 and Mississippi Highway 469 intersect;

701                   65. The clubhouse and associated nine-hole  
702 golf course and related facilities located on or near the eastern  
703 corner of the point at which Golf Course Road meets Athens Road,  
704 in a county in which Mississippi Highway 13 and Mississippi  
705 Highway 28 intersect, with GPS coordinates of approximately  
706 31.900370078041004, -89.7928067652611;

707                   66. Any facility located at the  
708 south-to-southwest corner of the intersection of Madison Street



and Bolton Brownsville Road, in a municipality in which Bolton Brownsville Road passes over Interstate 20, with GPS coordinates of approximately 32.349067271758955, -90.4596221146197;

67. Any facility located at the northwest corner of the intersection of Depot Street and Madison Street, in a municipality in which Bolton Brownsville Road passes over Interstate 20, with GPS coordinates of approximately 32.34903152971068, -90.46047660172901;

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

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

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



734                   71. Any facility located on Raj Road  
735 approximately three-tenths (0.3) of a mile south of Mississippi  
736 Highway 57/63, with GPS coordinates of approximately  
737 31.139553708288418, -88.53411203512971;  
738                   72. Any facility located on Raj Road  
739 approximately one-tenth (0.1) of a mile south of Mississippi  
740 Highway 57/63, with GPS coordinates of approximately  
741 31.14184097577295, -88.53287700849411;  
742                   73. Any municipality through which run U.S.  
743 Highway 45 and Mississippi Highway 145 and in which Mississippi  
744 Highway 370 and Mississippi Highway 145 intersect; however, this  
745 designation as a qualified resort area shall only apply to the  
746 portion of such municipality which is located in a county that has  
747 not voted to come out from under the dry law;  
748                   74. A municipality through which runs a  
749 portion of the Tanglefoot Trail and in which Mississippi Highway  
750 32 and East Front Street intersect;  
751                   75. Lot Three (3) in Block One Hundred  
752 Seventy-eight (178) of the D.H. McInnis First Survey, sometimes  
753 referred to as D.H. McInnis Railroad Addition, to the City of  
754 Hattiesburg, the said lot having a frontage of thirty (30) feet on  
755 the Eastern side of Front Street and extending back between  
756 parallel lines ninety (90) feet to an alley, and being located in  
757 the Northwest Quarter of Section 10, Township 4 North, Range 13  
758 West, Forrest County, Mississippi;



759                   76. An area of land in George County of  
760 approximately eight and five hundredths (8.05) acres, bordered on  
761 the east and northeast by Brushy Creek, on the northwest by Brushy  
762 Creek Road, on the west by Beaver Creek Road, and on the south by  
763 a property boundary running east and west;

764                   77. A municipality in which Mississippi  
765 Highway 15 intersects with Webster Street, and in which Webster  
766 Street splits into Mill Street and Maben Starkville Road;

767                   78. A municipality in which Mississippi  
768 Highway 492 meets Mississippi Highway 35;

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

772                   80. An area situated in the SW 1/4 of Section  
773 12, T7N-R2E, Madison County, Mississippi, and commencing at the  
774 point on the Ross Barnett Reservoir directly east of the  
775 intersection of North Natchez Street and Louisiana Street, then go  
776 west on Louisiana Street to the intersection of Louisiana Street  
777 and Andrew Jackson Street, then west on Andrew Jackson Street to  
778 the intersection of Andrew Jackson Street and Choctaw Street, then  
779 north on Choctaw Street to the intersection of Choctaw Street and  
780 Republic Street, then west on Republic Street to the intersection  
781 of Republic Street and Port Street, then north on Port Street to  
782 the Natchez Trace right-of-way, then east on the Natchez Trace



783 right-of-way to the Ross Barnett Reservoir, then following the  
784 Ross Barnett Reservoir south back to the point of beginning;  
785 81. Any facility located on land more  
786 particularly described as follows:  
787 Commencing at a fence corner at the Northeast corner of Section  
788 34, Township 6 South, Range 3 East, Union County, Mississippi, for  
789 the point of beginning; thence run South 00 degrees 31 minutes 39  
790 seconds East, along the Section line, a distance of 161.83 feet to  
791 a one-half inch iron pin, thence North 88 degrees 20 minutes 48  
792 seconds West, along a fence, a distance of 1221.09 feet to a  
793 one-half iron pin, thence South 09 degrees 45 minutes 37 seconds  
794 West, along a fence, a distance of 61.49 feet to a one-half inch  
795 iron pin, thence North 84 degrees 18 minutes 01 seconds West,  
796 along a fence, (passing through a one-half inch iron pin at 196.83  
797 feet) a distance of 234.62 feet to a mag-nail on the centerline of  
798 Union County Road No. 137, thence North 11 degrees 00 minutes 29  
799 seconds East a distance of 187.87 feet to a one-half inch iron pin  
800 on the West edge of said road, thence North 29 degrees 41 minutes  
801 28 seconds East a distance of 59.28 feet to a point on the  
802 centerline of said road, thence South 89 degrees 13 minutes 02  
803 seconds East (passing through a one-half inch iron pin at 30.0  
804 feet) along the South line of the Bernard Whiteside property as  
805 recorded in Deed Book 117, Pages 517-518 and Deed Book 214, page  
806 109, a distance of 646.07 feet to a concrete monument, thence  
807 South 89 degrees 13 minutes 02 seconds East a distance of 751.31



808 feet to a one-half inch iron pin, thence South 00 degrees 31  
809 minutes 39 seconds East, along the aforesaid Section line, a  
810 distance of 52.93 feet to the point of beginning, said tract lying  
811 in the Southeast Quarter of Section 27, and the Northeast Quarter  
812 of Section 34, Township 6 South, Range 3 East and containing 6.99  
813 acres.

814 Subject to a perpetual all purpose non-exclusive easement for  
815 ingress, egress and public utilities together the right to enter  
816 upon the above described property and do any and all work  
817 necessary to build, repair and maintain a roadway or well or  
818 install public utilities all over upon and across the following  
819 described property:

820 A 25.0 foot easement for ingress and egress, being 12.5 feet to  
821 the right and 12.5 feet to the left of the following described  
822 centerline: Commencing at a fence corner at the Northeast corner  
823 of Section 34, Township 6 South, Range 3 East, Union County,  
824 Mississippi, thence run South 00 degrees 31 minutes 39 seconds  
825 East, along the Section line, a distance of 149.33 feet to the  
826 point of beginning; thence North 88 degrees 20 minutes 48 seconds  
827 West a distance of 1231.46 feet to a point, thence South 09  
828 degrees 45 minutes 37 seconds West a distance of 61.49 feet to a  
829 point, thence North 84 degrees 18 minutes 01 seconds West a  
830 distance of 221.82 feet to a point on the centerline of Union  
831 County Road #137, said tract lying in the Northeast Quarter of  
832 Section 34, Township 6 South, Range 3 East.



833                   82. The clubhouse at a country club located:  
834                   a. In a county in which Mississippi  
835 Highway 15 and Mississippi Highway 16 intersect and which county  
836 has not voted to come out from under the dry law, and  
837                   b. Outside the corporate limits of any  
838 municipality in such county and within one (1) mile of the  
839 corporate limits of a municipality that is the county seat of such  
840 county;

841                   83. Any facility located on North Jackson  
842 Street in a municipality through which run Mississippi Highway 8  
843 and Mississippi Highway 15, with GPS coordinates of approximately  
844 33.913692, -89.005219;

845                   84. Any facility located on North Jackson  
846 Street in a municipality through which run Mississippi Highway 8  
847 and Mississippi Highway 15, with GPS coordinates of approximately  
848 33.905581, -89.00200;

849                   85. Any facility located on land more  
850 particularly described as follows:  
851 Commencing at the Southeast corner of Section 4, Township 6  
852 South, Range 18 West, Pearl River County, Mississippi; thence  
853 West 1310.00 feet to a T-bar; thence North 745.84 feet; thence  
854 East 132.00 feet to a 1" iron pipe; thence North 83.61 feet  
855 for the Point of Beginning; thence South 79 degrees 02 minutes  
856 61 seconds West 248.28 feet; thence West 76.35 feet; thence  
857 North 20 degrees 00 minutes 00 seconds West 185.54 feet;



858 thence North 52 degrees 43 minutes 14 seconds East 365.98 feet  
859 to a 1" iron pipe on the West margin of Henry Smith Road, a  
860 gravel/paved, public road; thence along said margin South 17  
861 degrees 59 minutes 13 seconds East 299.09 feet; thence South  
862 64.39 feet to the Point of Beginning. This parcel containing  
863 2.19 acres and being a part of the East 1/2 of Section 4,  
864 Township 6 South, Range 18 West, Pearl River County,  
865 Mississippi.

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

869 86. Any facility located on land in a county  
870 through which run Mississippi Highway 25 and U.S. Highway 82 and  
871 more particularly described as follows: Beginning at a point with  
872 GPS coordinates of approximately 33.331869, -88.715054; then  
873 running in a straight line to a point with GPS coordinates of  
874 approximately 33.336207, -88.713453; then running in a straight  
875 line to a point with GPS coordinates of approximately 33.335369,  
876 -88.709835; then running in a straight line to a point with GPS  
877 coordinates of approximately 33.330870, -88.711496; then running  
878 in a straight line to a point with GPS coordinates of  
879 approximately 33.331869, -88.715054 and the point of the  
880 beginning;



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

884                   88. Any facility located on Mississippi  
885 Highway 23/178 in a municipality in which Mississippi Highway  
886 23/178 and Stone Drive intersect, with GPS coordinates of  
887 approximately 34.235269, -88.262409;

888       \* \* \*

889                   \* \* \*89. Any facility located on Mullican  
890 Road in a county through which run U.S. Highway 84 and Interstate  
891 59, with GPS coordinates of approximately 31.73395N, 89.18186W;

892                   \* \* \*90. Any facility located on land in a  
893 county through which run Mississippi Highway 25 and U.S. Highway  
894 82 and more particularly described as follows: Beginning at a  
895 point with GPS coordinates of approximately 33.37391, -88.80645;  
896 then running in a straight line to a point with GPS coordinates of  
897 approximately 33.37391, -88.79972; then running in a straight line  
898 to a point with GPS coordinates of approximately 33.36672,  
899 -88.80644; then running in a straight line to a point with GPS  
900 coordinates of approximately 33.36674, -88.79971; then running in  
901 a straight line to a point with GPS coordinates of approximately  
902 33.37391, -88.80645 and the point of the beginning;

903                   \* \* \*91. Any facility located on land more  
904 particularly described as follows:



905 All that part of the South half (S 1/2) of the SE 1/4 of NE 1/4 of  
906 Section 14, Township 4 North, Range 15 West, lying and being West  
907 of State Highway No. 589, containing one (1) acre, more or less.  
908 LESS AND EXCEPT:  
909 Begin at the point of intersection of the North line of the South  
910 1/2 of the Southeast 1/4 of the Northeast 1/4 of Section 14,  
911 Township 4 North, Range 15 West with the present Southwesterly  
912 right-of-way line of Mississippi Highway No. 589, said point is  
913 also the Northeast corner of grantor property; said point is 50.6  
914 feet West of Station 7 + 59.27 on the centerline of survey of  
915 Mississippi Highway No. 589 as shown on the plans for State  
916 Project No. SP-0014-2(10); from said POINT OF BEGINNING run thence  
917 South 08°57' East along said present Southwesterly right-of-way  
918 line, a distance of 37.1 feet to a point that is perpendicular to  
919 and 50 feet Southwesterly of Station 7 + 30 on the centerline of  
920 survey of Mississippi Highway 589 as shown on the plans for said  
921 project; run thence South 81°03' West, a distance of 35.7 feet to  
922 the West line of the South 1/2 of the Southeast 1/4 of the  
923 Northeast 1/4 of said Section 14 and the West line of grantors  
924 property; run thence North along said West property line, a  
925 distance of 42.2 feet to the Northwest corner of the South 1/2 of  
926 the Southeast 1/4 of the Northeast 1/4 of said Section 14 and the  
927 Northwest corner of grantors property; run thence East along  
928 grantors North property line, a distance of 29.5 feet to the POINT  
929 OF BEGINNING containing 0.03 acres, more or less, and all being



930 situated in and a part of the South 1/2 of the Southeast 1/4 of  
931 the Northeast 1/4 of Section 14, Township 4 North, Range 15 West,  
932 Lamar County, Mississippi.

933 LESS AND EXCEPT:

934 A part of the South one-half of the Southeast 1/4 of Northeast  
935 1/4, Northerly of a certain fence and West of Mississippi State  
936 Highway 589, in Section 14, Township 4 North, Range 15 West, Lamar  
937 County, Mississippi and more particularly described as commencing  
938 at a pine (lighter) stake being used as the Southwest corner of  
939 the Northeast 1/4 of Southeast 1/4 of the above said Section 14,  
940 thence North and along the West line of the East 1/4 of the above  
941 said Section 14 1638.8 feet to the POINT OF BEGINNING. Thence  
942 continue North and along the West line of the East 1/4 of the  
943 above said Section 14, 278.5 feet to the Southerly line of the  
944 property Bobby G. Aultman and Marilyn S. Aultman previously sold  
945 to the Mississippi State Highway Department; thence North 81°03'  
946 East and along the above said Southerly property line for 35.7  
947 feet more or less to the Westerly right-of-way line of Mississippi  
948 State Highway 589; thence Southeasterly and along the above said  
949 Westerly right-of-way line 232.7 feet to a concrete right-of-way  
950 marker; thence South 51°39' West and along the Northerly line of a  
951 wooden fence 88 feet to the POINT OF BEGINNING.

952 AND ALSO:

953 A parcel of land in a part of the Southeast 1/4 of Northwest 1/4  
954 and a part of the Southwest 1/4, Section 14, Township 4 North,



955 Range 15 West, Lamar County, Mississippi, and more particularly  
956 described as beginning at a point where the Southerly right-of-way  
957 line of U.S. Highway 98 intersects the West line of the above said  
958 Southeast 1/4 of Northwest 1/4; thence North 67°34' East and along  
959 the Southerly right-of-way line of said highway 208.75 feet;  
960 thence South 208.75 feet; thence South 67°34' West 208.75 feet;  
961 thence South 141.3 feet; thence North 89°07'30" West 388.9 feet to  
962 the centerline of Parkers Creek; thence Northerly and along the  
963 centerline of said creek for the next three (3) calls: North  
964 35°53' East 115.6 feet; North 25°05' East 68.5 feet; North  
965 09°51'30" West 64.3 feet to the Southerly right-of-way line of  
966 U.S. Highway 98; thence North 67°34' East and along the Southerly  
967 right-of-way line of said highway 327.85 feet to the POINT OF  
968 BEGINNING. The above described area contains 3.02 acres.

969 AND ALSO:

970 Commencing at the Southwest corner of the Southwest 1/4 of the  
971 Northeast 1/4 of Section 14, Township 4 North, Range 15 West,  
972 Lamar County, Mississippi, run South 88°05'27" East 310.00 feet,  
973 thence South 0°53'16" West 60.50 feet to a point on a fence line,  
974 thence run along fence line South 88°05'27" East 718.93 feet to  
975 the POINT OF BEGINNING, thence North 08°48'10" West 714.67 feet to  
976 a point on the South right-of-way line of Highway No. 98, thence  
977 along said right-of-way along a curve to the right with a delta  
978 angle of 02°04'26" having a radius of 5603.58 feet and an arc  
979 length of 202.84 feet, with a chord bearing a distance of North



980 71°53'47" East 202.83 feet to a Concrete Highway right-of-way  
981 marker, thence South 20°09'13" East 328.13 feet, thence South  
982 69°00'47" East 117.68 feet, thence South 0°58'19" West 429.12 feet  
983 to a Point on Possession Line fence, thence along said fence North  
984 88°05'27" West 299.23 feet back to the POINT OF BEGINNING,  
985 containing 5.0885 acres, more or less and being situated in the SW  
986 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of said Section 14,  
987 together with all improvements and appurtenances thereunto  
988 belonging.

989 AND ALSO:

990 PARCEL NUMBER ONE: That part of the Northwest Quarter of the  
991 Southwest Quarter (Northwest 1/4 of the Southwest 1/4) of Section  
992 14, Township 4 North, Range 15 West, of Lamar County, Mississippi,  
993 being located and situated East of the center thread of Mill Creek  
994 as the same presently runs through and bisects said 40-acre tract,  
995 and comprising 10.9 acres, more or less, and all being part of the  
996 Northwest Quarter of the Southwest Quarter (Northwest 1/4 of the  
997 Southwest 1/4) of said Section, Township and Range, Lamar County,  
998 Mississippi.

999 AND ALSO:

1000 PARCEL NUMBER TWO: A part of the Southeast Quarter of the  
1001 Northwest Quarter (Southeast 1/4 of the Northwest 1/4) and part of  
1002 the Northeast Quarter of the Southwest (Northeast 1/4 of the  
1003 Southwest 1/4) all in Section 14, Township 4 North, Range 15 West,



1004 Lamar County, Mississippi, being more particularly described as  
1005 follows, to wit:  
1006 Beginning at a point where the South margin of State Highway 98  
1007 intersects the West margin of the Southeast 1/4 of the Northwest  
1008 1/4 of Section 14, Township 4 North, Range 15 West, and run  
1009 Easterly along the South margin of said highway right-of-way  
1010 208.75 feet; thence South 208.75 feet; thence Westerly parallel  
1011 with the South margin of said highway right-of-way 208.75 feet to  
1012 the West forty line; thence North 208.75 feet to the POINT OF  
1013 BEGINNING, containing 1 acre, more or less.  
1014 LESS AND EXCEPT:  
1015 Begin at the point of intersection of an Easterly line of grantors  
1016 property with the present Southerly right-of-way line of U.S.  
1017 Highway 98 as shown on the plans for State Project No.  
1018 97-0014-02-044-10; from said POINT OF BEGINNING run thence South  
1019 02°56' West along said Easterly property line, a distance of 127.6  
1020 feet; thence run South 69°11' West, a distance of 52.9 feet;  
1021 thence run South 67°13' West, a distance of 492.7 feet to the  
1022 Westerly line of grantors property and the center of a creek;  
1023 thence run Northerly along said Westerly property line and said  
1024 center of creek, a distance of 122.8 feet to said present  
1025 Southerly right-of-way line; thence run North 67°13' East along  
1026 said present Southerly right-of-way line, a distance of 553.4 feet  
1027 to the POINT OF BEGINNING, containing 1.43 acres, more or less,  
1028 and being situated in and a part of the North 1/2 of the Southwest



1029 1/4 of Section 14, Township 4 North, Range 15 West, Lamar County,  
1030 Mississippi.  
1031 LESS AND EXCEPT:  
1032 COMMENCING AT THE SOUTHWEST CORNER OF SECTION 14, TOWNSHIP 4  
1033 NORTH, RANGE 15 WEST, LAMAR COUNTY, MISSISSIPPI, PROCEED EAST  
1034 2136.60 FEET; THENCE NORTH 2508.67 FEET TO AN IRON PIN AND THE  
1035 POINT OF BEGINNING OF THE PARCEL HEREIN DESCRIBED.  
1036 FROM THE DESCRIBED POINT OF BEGINNING, PROCEED NORTH 11°19'49 "   
1037 EAST 217.55 FEET TO AN IRON PIN; THENCE NORTH 40 °11'01" EAST  
1038 118.28 FEET TO AN IRON PIN; THENCE NORTH 22°24'39" WEST 179.15  
1039 FEET TO AN IRON PIN ON THE SOUTHERN BOUNDARY OF U.S. HIGHWAY 98;  
1040 THENCE ALONG THE SOUTHERN RIGHT-OF-WAY BOUNDARY OF SAID HIGHWAY AS  
1041 FOLLOWS: SOUTH 67°35'21" WEST 699.55 FEET TO AN IRON PIN; THENCE  
1042 SOUTH 69°16'57" WEST 67.67 FEET TO A CONCRETE RIGHT-OF-WAY MARKER;  
1043 THENCE SOUTH 67°35'21" WEST 310.34 FEET TO AN IRON PIN; THENCE  
1044 LEAVING SAID RIGHT-OF-WAY SOUTH 01°25'53" WEST 667.21 FEET TO AN  
1045 IRON PIN; THENCE NORTH 67°35'21" EAST 491.91 FEET TO AN IRON PIN;  
1046 THENCE NORTH 22°24'39" WEST 193.77 FEET TO AN IRON PIN; THENCE  
1047 NORTH 67°35'21" EAST 629.48 FEET BACK TO THE POINT OF BEGINNING.  
1048 SAID PARCEL CONTAINS 12.39 ACRES AND IS LOCATED PART IN THE SE 1/4  
1049 OF THE NW 1/4, PART IN THE NE 1/4 OF THE SW 1/4, AND PART IN THE  
1050 NW 1/4 OF THE SW 1/4, ALL IN SECTION 14, TOWNSHIP 4 NORTH, RANGE  
1051 15 WEST, LAMAR COUNTY, MISSISSIPPI.

1052 The status of these municipalities, districts, clubhouses,  
1053 facilities, golf courses and areas described in this paragraph



(o)(iii) as qualified resort areas does not require any declaration of same by the department.

The governing authorities of a municipality described, in whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31, 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61, 63, 64, 66, 67, 68, 73, 74, 83 or 84 of this paragraph (o)(iii) may by ordinance, with respect to the qualified resort area described in the same item: specify the hours of operation of facilities offering alcoholic beverages for sale; specify the percentage of revenue that facilities offering alcoholic beverages for sale must derive from the preparation, cooking and serving of meals and not from the sale of beverages; and designate the areas in which facilities offering alcoholic beverages for sale may be located.

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



1079 native wines without payment of any excise tax that would  
1080 otherwise accrue thereon.

1081 (q) "Native winery" means any place or establishment  
1082 within the State of Mississippi where native wine is produced, in  
1083 whole or in part, for sale.

1084 (r) "Bed and breakfast inn" means an establishment  
1085 within a municipality where in consideration of payment, breakfast  
1086 and lodging are habitually furnished to travelers and wherein are  
1087 located not less than eight (8) and not more than nineteen (19)  
1088 adequately furnished and completely separate sleeping rooms with  
1089 adequate facilities, that persons usually apply for and receive as  
1090 overnight accommodations; however, such restriction on the minimum  
1091 number of sleeping rooms shall not apply to establishments on the  
1092 National Register of Historic Places. No place shall qualify as a  
1093 bed and breakfast inn under this article unless on the date of the  
1094 initial application for a license under this article more than  
1095 fifty percent (50%) of the sleeping rooms are located in a  
1096 structure formerly used as a residence.

1097 (s) "Board" shall refer to the Board of Tax Appeals of  
1098 the State of Mississippi.

1099 (t) "Spa facility" means an establishment within a  
1100 municipality or qualified resort area and owned by a hotel where,  
1101 in consideration of payment, patrons receive from licensed  
1102 professionals a variety of private personal care treatments such  
1103 as massages, facials, waxes, exfoliation and hairstyling.



1104           (u) "Art studio or gallery" means an establishment  
1105 within a municipality or qualified resort area that is in the sole  
1106 business of allowing patrons to view and/or purchase paintings and  
1107 other creative artwork.

1108           (v) "Cooking school" means an establishment within a  
1109 municipality or qualified resort area and owned by a nationally  
1110 recognized company that offers an established culinary education  
1111 curriculum and program where, in consideration of payment, patrons  
1112 are given scheduled professional group instruction on culinary  
1113 techniques. For purposes of this paragraph, the definition of  
1114 cooking school shall not include schools or classes offered by  
1115 grocery stores, convenience stores or drugstores.

1116           (w) "Campus" means property owned by a public school  
1117 district, community or junior college, college or university in  
1118 this state where educational courses are taught, school functions  
1119 are held, tests and examinations are administered or academic  
1120 course credits are awarded; however, the term shall not include  
1121 any "restaurant" or "hotel" that is located on property owned by a  
1122 community or junior college, college or university in this state,  
1123 and is operated by a third party who receives all revenue  
1124 generated from food and alcoholic beverage sales.

1125           (x) "Native spirit" shall mean any beverage, produced  
1126 in Mississippi for sale, manufactured primarily by the  
1127 distillation of fermented grain, starch, molasses or sugar  
1128 produced in Mississippi, including dilutions and mixtures of these



1129 beverages. In order to be classified as "native spirit" under the  
1130 provisions of this article, at least fifty-one percent (51%) of  
1131 the finished product by volume shall have been obtained from  
1132 distillation of fermented grain, starch, molasses or sugar grown  
1133 and produced in Mississippi.

1134 (y) "Native distillery" shall mean any place or  
1135 establishment within this state where native spirit is produced in  
1136 whole or in part for sale.

1137 (z) "Warehouse operator" shall have the meaning  
1138 ascribed in Section 67-1-201.

1139 **SECTION 2.** This act shall take effect and be in force from  
1140 and after July 1, 2025.

