

By: Senator(s) Michel

To: Finance

SENATE BILL NO. 2541

1 AN ACT TO AMEND SECTION 67-1-5, MISSISSIPPI CODE OF 1972, TO
 2 DEFINE THE TERM "GROCERY STORE"; TO AMEND SECTION 67-1-51,
 3 MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE DEPARTMENT OF REVENUE
 4 TO ISSUE GROCERY STORE WINE-ONLY RETAILER'S PERMITS THAT AUTHORIZE
 5 THE HOLDER THEREOF TO SELL WINE AT RETAIL AT A GROCERY STORE IN
 6 ORIGINAL SEALED AND UNOPENED PACKAGES NOT TO BE CONSUMED ON THE
 7 PREMISES WHERE SOLD; TO PROVIDE THAT THE HOLDER OF A PACKAGE
 8 RETAILER'S PERMIT MAY SELL OTHER PRODUCTS AND MERCHANDISE, EXCEPT
 9 BEER, BUT MUST DERIVE AT LEAST 50% OF THE REVENUE OF THE LICENSED
 10 PREMISES FROM THE RETAIL SALE OF ALCOHOLIC BEVERAGES IN ORIGINAL
 11 SEALED AND UNOPENED PACKAGES NOT TO BE CONSUMED ON THE LICENSED
 12 PREMISES; TO AUTHORIZE A PERSON TO OWN OR CONTROL ANY INTEREST IN
 13 MORE THAN SIX PACKAGE RETAILER'S PERMITS; TO AMEND SECTION
 14 27-71-5, MISSISSIPPI CODE OF 1972, TO PROVIDE THE LICENSE TAX
 15 REQUIRED FOR GROCERY STORE WINE-ONLY RETAILER'S PERMITS; TO AMEND
 16 SECTIONS 67-1-41, 67-1-75, 67-1-83 AND 67-1-85, MISSISSIPPI CODE
 17 OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

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

21 67-1-5. For the purposes of this article and unless
 22 otherwise required by the context:

23 (a) "Alcoholic beverage" means any alcoholic liquid,
 24 including wines of more than five percent (5%) of alcohol by
 25 weight, capable of being consumed as a beverage by a human being,



26 but shall not include light wine, light spirit product and beer,
27 as defined in Section 67-3-3, Mississippi Code of 1972, but shall
28 include native wines and native spirits. The words "alcoholic
29 beverage" shall not include ethyl alcohol manufactured or
30 distilled solely for fuel purposes or beer of an alcoholic content
31 of more than eight percent (8%) by weight if the beer is legally
32 manufactured in this state for sale in another state.

33 (b) "Alcohol" means the product of distillation of any
34 fermented liquid, whatever the origin thereof, and includes
35 synthetic ethyl alcohol, but does not include denatured alcohol or
36 wood alcohol.

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

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

45 (e) "Person" means and includes any individual,
46 partnership, corporation, association or other legal entity
47 whatsoever.

48 (f) "Manufacturer" means any person engaged in
49 manufacturing, distilling, rectifying, blending or bottling any
50 alcoholic beverage.



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

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

58 (i) "State Tax Commission," "commission" or
59 "department" means the Department of Revenue of the State of
60 Mississippi, which shall create a division in its organization to
61 be known as the Alcoholic Beverage Control Division. Any
62 reference to the commission or the department hereafter means the
63 powers and duties of the Department of Revenue with reference to
64 supervision of the Alcoholic Beverage Control Division.

65 (j) "Division" means the Alcoholic Beverage Control
66 Division of the Department of Revenue.

67 (k) "Municipality" means any incorporated city or town
68 of this state.

69 (l) "Hotel" means an establishment within a
70 municipality, or within a qualified resort area approved as such
71 by the department, where, in consideration of payment, food and
72 lodging are habitually furnished to travelers and wherein are
73 located at least twenty (20) adequately furnished and completely
74 separate sleeping rooms with adequate facilities that persons
75 usually apply for and receive as overnight accommodations. Hotels



76 in towns or cities of more than twenty-five thousand (25,000)
77 population are similarly defined except that they must have fifty
78 (50) or more sleeping rooms. Any such establishment described in
79 this paragraph with less than fifty (50) beds shall operate one or
80 more regular dining rooms designed to be constantly frequented by
81 customers each day. When used in this article, the word "hotel"
82 shall also be construed to include any establishment that meets
83 the definition of "bed and breakfast inn" as provided in this
84 section.

85 (m) "Restaurant" means:

86 (i) A place which is regularly and in a bona fide
87 manner used and kept open for the serving of meals to guests for
88 compensation, which has suitable seating facilities for guests,
89 and which has suitable kitchen facilities connected therewith for
90 cooking an assortment of foods and meals commonly ordered at
91 various hours of the day; the service of such food as sandwiches
92 and salads only shall not be deemed in compliance with this
93 requirement. Except as otherwise provided in this paragraph, no
94 place shall qualify as a restaurant under this article unless
95 twenty-five percent (25%) or more of the revenue derived from such
96 place shall be from the preparation, cooking and serving of meals
97 and not from the sale of beverages, or unless the value of food
98 given to and consumed by customers is equal to twenty-five percent
99 (25%) or more of total revenue; or



100 (ii) Any privately owned business located in a
101 building in a historic district where the district is listed in
102 the National Register of Historic Places, where the building has a
103 total occupancy rating of not less than one thousand (1,000) and
104 where the business regularly utilizes ten thousand (10,000) square
105 feet or more in the building for live entertainment, including not
106 only the stage, lobby or area where the audience sits and/or
107 stands, but also any other portion of the building necessary for
108 the operation of the business, including any kitchen area, bar
109 area, storage area and office space, but excluding any area for
110 parking. In addition to the other requirements of this
111 subparagraph, the business must also serve food to guests for
112 compensation within the building and derive the majority of its
113 revenue from event-related fees, including, but not limited to,
114 admission fees or ticket sales to live entertainment in the
115 building, and from the rental of all or part of the facilities of
116 the business in the building to another party for a specific event
117 or function.

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

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

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



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

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

130 (v) The affairs and management of which are
131 conducted by a board of directors, board of governors, executive
132 committee, or similar governing body chosen by the members at a
133 regular meeting held at some periodic interval; and

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

141 The department may, in its discretion, waive the five-year
142 provision of this paragraph. In order to qualify under this
143 paragraph, a club must file with the department, at the time of
144 its application for a license under this article, two (2) copies
145 of a list of the names and residences of its members and similarly
146 file, within ten (10) days after the election of any additional
147 member, his name and address. Each club applying for a license
148 shall also file with the department at the time of the application



149 a copy of its articles of association, charter of incorporation,
150 bylaws or other instruments governing the business and affairs
151 thereof.

152 (o) "Qualified resort area" means any area or locality
153 outside of the limits of incorporated municipalities in this state
154 commonly known and accepted as a place which regularly and
155 customarily attracts tourists, vacationists and other transients
156 because of its historical, scenic or recreational facilities or
157 attractions, or because of other attributes which regularly and
158 customarily appeal to and attract tourists, vacationists and other
159 transients in substantial numbers; however, no area or locality
160 shall so qualify as a resort area until it has been duly and
161 properly approved as such by the department. The department may
162 not approve an area as a qualified resort area after July 1, 2018,
163 if any portion of such proposed area is located within two (2)
164 miles of a convent or monastery that is located in a county
165 traversed by Interstate 55 and U.S. Highway 98. A convent or
166 monastery may waive such distance restrictions in favor of
167 allowing approval by the department of an area as a qualified
168 resort area. Such waiver shall be in written form from the owner,
169 the governing body, or the appropriate officer of the convent or
170 monastery having the authority to execute such a waiver, and the
171 waiver shall be filed with and verified by the department before
172 becoming effective.



173 (i) The department may approve an area or locality
174 outside of the limits of an incorporated municipality that is in
175 the process of being developed as a qualified resort area if such
176 area or locality, when developed, can reasonably be expected to
177 meet the requisites of the definition of the term "qualified
178 resort area." In such a case, the status of qualified resort area
179 shall not take effect until completion of the development.

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

188 (iii) The term includes:

189 1. The clubhouses associated with the state
190 park golf courses at the Lefleur's Bluff State Park, the John Kyle
191 State Park, the Percy Quin State Park and the Hugh White State
192 Park;

193 2. The clubhouse and associated golf course,
194 tennis courts and related facilities and swimming pool and related
195 facilities where the golf course, tennis courts and related
196 facilities and swimming pool and related facilities are adjacent
197 to one or more planned residential developments and the golf



198 course and all such developments collectively include at least
199 seven hundred fifty (750) acres and at least four hundred (400)
200 residential units;

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

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

210 5. Any facility that is located in a
211 municipality that is bordered by the Pearl River, traversed by
212 Mississippi Highway 25, adjacent to the boundaries of the Jackson
213 International Airport and is located in a county which has voted
214 against coming out from under the dry law; however, any such
215 facility may only be located in areas designated by the governing
216 authorities of such municipality;

217 6. Any municipality with a population in
218 excess of ten thousand (10,000) according to the latest federal
219 decennial census that is located in a county that is bordered by
220 the Pearl River and is not traversed by Interstate Highway 20,
221 with a population in excess of forty-five thousand (45,000)
222 according to the latest federal decennial census;



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

225 8. a. Land that is located in any county in
226 which Mississippi Highway 43 and Mississippi Highway 25 intersect
227 and:

228 A. Owned by the Pearl River Valley
229 Water Supply District, and/or

230 B. Located within the Reservoir
231 Community District, zoned commercial, east of Old Fannin Road,
232 north of Regatta Drive, south of Spillway Road, west of Hugh Ward
233 Boulevard and accessible by Old Fannin Road, Spillway Road, Spann
234 Drive and/or Lake Vista Place, and/or

235 C. Located within the Reservoir
236 Community District, zoned commercial, west of Old Fannin Road,
237 south of Spillway Road and extending to the boundary of the
238 corporate limits of the City of Flowood, Mississippi;

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

242 A. Specify the hours of operation
243 of facilities that offer alcoholic beverages for sale,

244 B. Specify the percentage of
245 revenue that facilities that offer alcoholic beverages for sale
246 must derive from the preparation, cooking and serving of meals and
247 not from the sale of beverages, and



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

250 9. Any facility located on property that is a
251 game reserve with restricted access that consists of at least
252 eight hundred (800) contiguous acres with no public roads, that
253 offers as a service hunts for a fee to overnight guests of the
254 facility, and has accommodations for at least fifty (50) overnight
255 guests;

256 10. Any facility that:

257 a. Consists of at least six thousand
258 (6,000) square feet being heated and cooled along with an
259 additional adjacent area that consists of at least two thousand
260 two hundred (2,200) square feet regardless of whether heated and
261 cooled,

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

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

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

269 11. Any facility and related property:

270 a. Located on property that consists of
271 at least one hundred twenty-five (125) contiguous acres and
272 consisting of an eighteen-hole golf course, and/or located in a



273 facility that consists of at least eight thousand (8,000) square
274 feet being heated and cooled,

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

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

280 12. Any facility and related property that:

281 a. Consist of at least eight thousand
282 (8,000) square feet being heated and cooled,

283 b. For a fee is used to host events,

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

287 13. The clubhouse and associated golf course

288 where the golf course is adjacent to one or more residential

289 developments and the golf course and all such developments

290 collectively include at least two hundred (200) acres and at least

291 one hundred fifty (150) residential units and are located a. in a

292 county that has voted against coming out from under the dry law;

293 and b. outside of but in close proximity to a municipality in such

294 county which has voted under Section 67-1-14, after January 1,

295 2013, to come out from under the dry law;

296 14. The clubhouse and associated

297 eighteen-hole golf course located in a municipality traversed by



298 Interstate Highway 55 and U.S. Highway 51 that has voted to come
299 out from under the dry law;

300 15. a. Land that is planned for mixed-use
301 development and consists of at least two hundred (200) contiguous
302 acres with one or more planned residential developments
303 collectively planned to include at least two hundred (200)
304 residential units when completed, and also including a facility
305 that consists of at least four thousand (4,000) square feet that
306 is not part of such land but is located adjacent to or in close
307 proximity thereto, and which land is located:

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

310 B. Outside the corporate limits of
311 any municipality in such county and adjacent to or in close
312 proximity to a golf course located in a municipality in such
313 county, and

314 C. Within one (1) mile of a state
315 institution of higher learning;

316 b. The board of supervisors of such
317 county may by resolution or other order:

318 A. Specify the hours of operation
319 of facilities that offer alcoholic beverages for sale,

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



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

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

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

332 17. One hundred five (105) contiguous acres,
333 more or less, located in Hinds County, Mississippi, and in the
334 City of Jackson, Mississippi, whereon are constructed a variety of
335 buildings, improvements, grounds or objects for the purpose of
336 holding events thereon to promote agricultural and industrial
337 development in Mississippi;

338 18. Land that is owned by a state institution
339 of higher learning, land that is owned by an entity that is bound
340 by an affiliation agreement with a state institution of higher
341 learning, or land that is owned by one or more other entities so
342 long as such other entities are solely owned, either directly or
343 through additional entities, by an institution of higher learning
344 and/or one or more entities bound by affiliation agreements with
345 such institution, and:



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

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

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

363 If any portion of the land described in this item 18 has been
364 declared a qualified resort area by the department before July 1,
365 2020, then that qualified resort area shall be incorporated into
366 the qualified resort area created by this item 18;

367 19. Any facility and related property:

368 a. Used as a flea market or similar
369 venue during a weekend (Saturday and Sunday) immediately preceding
370 the first Monday of a month and having an annual average of at



371 least one thousand (1,000) visitors for each such weekend and five
372 hundred (500) vendors for Saturday of each such weekend, and

373 b. Located in a county that has not
374 voted to come out from under the dry law and outside of but in
375 close proximity to a municipality located in such county and which
376 municipality has voted to come out from under the dry law;

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

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

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

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

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

394 23. Any tracts of land in Oktibbeha County,
395 situated north of Bailey Howell Drive, Lee Boulevard and Old



396 Mayhew Road, east of George Perry Street and south of Mississippi
397 Highway 182, and not located on the property of a state
398 institution of higher learning; however, the board of supervisors
399 of such county may by resolution or other order:

400 a. Specify the hours of operation of
401 facilities that offer alcoholic beverages for sale;

402 b. Specify the percentage of revenue
403 that facilities that offer alcoholic beverages for sale must
404 derive from the preparation, cooking and serving of meals and not
405 from the sale of beverages; and

406 c. Designate the areas in which
407 facilities that offer alcoholic beverages for sale may be located;

408 24. A municipality in which Mississippi
409 Highway 27 and Mississippi Highway 28 intersect;

410 25. A municipality through which run
411 Mississippi Highway 35 and Interstate 20;

412 26. A municipality in which Mississippi
413 Highway 16 and Mississippi Highway 35 intersect;

414 27. A municipality in which U.S. Highway 82
415 and Old Highway 61 intersect;

416 28. A municipality in which Mississippi
417 Highway 8 meets Mississippi Highway 1;

418 29. A municipality in which U.S. Highway 82
419 and Mississippi Highway 1 intersect;



420 30. A municipality in which Mississippi
421 Highway 50 meets Mississippi Highway 9;

422 31. An area bounded on the north by Pearl
423 Street, on the east by West Street, on the south by Court Street
424 and on the west by Farish Street, within a municipality bordered
425 on the east by the Pearl River and through which run Interstate 20
426 and Interstate 55;

427 32. Any facility and related property that:

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

436 b. Is situated on a tract of land
437 consisting of approximately one and one-tenth (1.10) acres, and
438 the adjacent property to the west consisting of approximately 0.5
439 acres, located in a municipality which is the seat of county
440 government, situated south of Interstate 10, traversed by U.S.
441 Highway 90, partially bordered on one (1) side by the Pascagoula
442 River and having its most southern boundary bordered by the Gulf
443 of Mexico, with a population greater than twenty-two thousand



444 (22,000) according to the 2010 federal decennial census; however,
445 the governing authorities of such a municipality may by ordinance:

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

448 B. Specify the percentage of
449 revenue that facilities that offer alcoholic beverages for sale
450 must derive from the preparation, cooking and serving of meals and
451 not from the sale of beverages; and

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

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

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

464 ALSO,

465 The Northeast 38 acres of the Southwest Quarter of Section
466 21, Township 7 South, Range 4 East, Union County, Mississippi.

467 ALSO,



468 The South 81 1/2 acres of the Southwest Quarter of Section
469 21, Township 7 South, Range 4 East, Union County, Mississippi;

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

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

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

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

480 38. An area bounded as follows within a
481 municipality through which run Interstate 22 and Mississippi
482 Highway 15: Beginning at a point at the intersection of Bankhead
483 Street and Tallahatchie Trails; then running to a point at the
484 intersection of Tallahatchie Trails and Interstate 22; then
485 running to a point at the intersection of Interstate 22 and Carter
486 Avenue; then running to a point at the intersection of Carter
487 Avenue and Camp Avenue; then running to a point at the
488 intersection of Camp Avenue and King Street; then running to a
489 point at the intersection of King Street and E. Main Street; then
490 running to a point at the intersection of E. Main Street and Camp
491 Avenue; then running to a point at the intersection of Camp Avenue
492 and Highland Street; then running to a point at the intersection



493 of Highland Street and Adams Street; then running to a point at
494 the intersection of Adams Street and Cleveland Street; then
495 running to a point at the intersection of Cleveland Street and N.
496 Railroad Avenue; then running to a point at the intersection of N.
497 Railroad Avenue and McGill Street; then running to a point at the
498 intersection of McGill Street and Snyder Street; then running to a
499 point at the intersection of Snyder Street and Bankhead Street;
500 then running to a point at the intersection of Bankhead Street and
501 Tallahatchie Trails and the point of the beginning;

502 39. A municipality through which run
503 Mississippi Highway 43 and U.S. Highway 80;

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

506 41. A piece of property on the northeast
507 corner of the T-intersection where Builders Square Drive meets
508 Mississippi Highway 471;

509 42. The clubhouse and associated golf course,
510 tennis courts and related facilities and swimming pool and related
511 facilities located on Oaks Country Club Road less than one-half
512 (1/2) mile to the east of Mississippi Highway 15;

513 43. Any facility located on land more
514 particularly described as follows:

515 The East Half (E 1/2) of the Southwest Quarter (SW 1/4) of
516 Section 15, Township 3 North, Range 2 East; a 4 acre parcel in the
517 Southwest Corner of the Southwest Quarter (SW 1/4) of the



518 Southeast Quarter (SE 1/4), Section 15, Township 3 North, Range 2
519 East, running 210 feet east and west and 840 feet running north
520 and south; the Northeast Quarter (NE 1/4) of the Northwest Quarter
521 (NW 1/4) of Section 22, Township 3 North, Range 2 East, all in
522 Rankin County, Mississippi;

523 44. Any facility located on land more
524 particularly described as follows:

525 Beginning at a point 1915 feet west and 2171 feet north of
526 southeast corner, Section 11, Township 24 North, Range 2 West,
527 Second Judicial District, Tallahatchie County, Mississippi, which
528 point is the southwest corner of J.C. Section Lot mentioned in
529 deed recorded in Book 50, page 34, in the records of the Chancery
530 Clerk's Office at Sumner, in said District of said County; thence
531 South 80° West, 19 feet to the east boundary of United States
532 Highway 49-E, thence East along the east boundary of said Highway
533 270 feet to point of beginning of Lot to be conveyed; thence
534 southeast along the east boundary of said Highway 204 feet to a
535 concrete post at the intersection of the east boundary of said
536 Highway with the west boundary of gravel road from Sumner to Webb,
537 known as Oil Mill Road, thence Northwest along west boundary of
538 said Oil Mill Road 194 feet to center of driveway running
539 southwest from said Oil Mill Road to U.S. Highway 49-E; thence
540 South 66° West along center of said driveway 128 feet to point of
541 beginning, being situated in Northwest Quarter of Southeast



542 Quarter of Section 11, together with all improvements situated
543 thereon;

544 45. Any facility that:

545 a. Consists of at least five thousand
546 six hundred (5,600) square feet being heated and cooled along with
547 a lakeside patio that consists of at least two thousand two
548 hundred (2,200) square feet, regardless of whether such patio is
549 part of the facility and/or located adjacent to or in close
550 proximity to the facility;

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

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

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

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

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



567 48. The downtown square area bound by East
568 Service Drive, Commerce Street, Second Street and Court Street and
569 adjacent properties in a municipality through which run Interstate
570 55, U.S. Highway 51 and Mississippi Highway 306;

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

575 50. Any facility used by a soccer club and
576 located on Old Highway 11 between one-tenth (0.1) and two-tenths
577 (0.2) of a mile from its intersection with Oak Grove Road, in a
578 county in which U.S. Highway 98 and Mississippi Highway 589
579 intersect;

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

582 52. Any facility that is:

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

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

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



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

593 a. An area bounded as follows: Starting
594 at the southern point of the intersection of Sunflower Avenue and
595 1st Street and going south along said avenue on its eastern side
596 to 8th Street, then going east along said street on its northern
597 side to West Tallahatchie Street, then going north along said
598 street on its western side to 4th Street/Martin Luther King
599 Boulevard, then going east along said street/boulevard on its
600 northern side to Desoto Avenue, then going north along said avenue
601 on its western side to 1st Street, then going west along said
602 street on its southern side to the point of beginning along the
603 southern side of Court Street;

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

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



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

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

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

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

625 57. The property and structures thereon at
626 the following locations within a municipality through which run
627 U.S. Highway 45 and Mississippi Highway 145 and in which
628 Mississippi Highway 370 and Mississippi Highway 145 intersect:
629 104 West Main Street, 106 West Main Street, 108 West Main Street,
630 110 West Main Street and 112 West Main Street;

631 58. Any municipality in which U.S. Highway 11
632 and Main Street intersect and which is located in a county having
633 two (2) judicial districts;

634 59. Any municipality in which Interstate 22
635 passes over Mississippi Highway 9;

636 60. Any facility located on land more
637 particularly described as follows:



638 A certain parcel of land being situated in the Southeast 1/4
639 of the Northeast 1/4 of Section 9, T3N-R3E, Rankin County,
640 Mississippi, and being more particularly described as follows:

641 Commence at an existing 1/2" iron pin marking the Southwest
642 corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of
643 Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13
644 seconds East along the East line of the Southeast 1/4 of the
645 Northeast 1/4 for a distance of 33.18 feet to an existing 1/2"
646 iron pin; leaving said East line of the Southeast 1/4 of the
647 Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds
648 East for a distance of 2.08 feet to an existing 1/2" iron pin; run
649 thence North 00 degrees 22 minutes 19 seconds East for a distance
650 of 561.90 feet to an existing 1/2" iron pin; run thence North 00
651 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to
652 a set 1/2" iron pin marking the POINT OF BEGINNING of the parcel
653 of land herein described; from said POINT OF BEGINNING, continue
654 thence North 00 degrees 16 minutes 18 seconds East along an
655 existing fence for a distance of 493.27 feet to an existing 1/2"
656 iron pin; run thence North 03 degrees 08 minutes 15 seconds East
657 for a distance of 170.22 feet to an existing 1/2" iron pin on the
658 North line of the aforesaid Southeast 1/4 of the Northeast 1/4 of
659 Section 9; run thence North 89 degrees 46 minutes 45 seconds East
660 along said North line of the Southeast 1/4 of the Northeast 1/4 of
661 Section 9 for a distance of 1,305.51 feet to an existing 1/2" iron
662 pin marking Northeast corner thereof; leaving said North line of



663 the Southeast 1/4 of the Northeast 1/4 of Section 9, run thence
664 South 00 degrees 08 minutes 35 seconds West along the East line of
665 said Southeast 1/4 of the Northeast 1/4 of Section 9 for a
666 distance of 663.19 feet to a set 1/2" iron pin; leaving said East
667 line of the Southeast 1/4 of the Northeast 1/4 of Section 9, run
668 thence South 89 degrees 46 minutes 45 seconds West for a distance
669 of 1,315.51 feet to the POINT OF BEGINNING, containing 20.00
670 acres, more or less.

671 And Also: An easement for the purpose of ingress and egress
672 being situated in the Southeast 1/4 of the Northeast 1/4 and in
673 the Northeast 1/4 of the Southeast 1/4 of Section 9, T3N-R3E,
674 Rankin County, Mississippi, and being more particularly described
675 as follows:

676 Begin at an existing 1/2" iron pin marking the Southwest
677 corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of
678 Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13
679 seconds East along the East line of the Southeast 1/4 of the
680 Northeast 1/4 for a distance of 33.18 feet to an existing 1/2"
681 iron pin; leaving said East line of the Southeast 1/4 of the
682 Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds
683 East for a distance of 2.08 feet to an existing 1/2" iron pin; run
684 thence North 00 degrees 22 minutes 19 seconds East for a distance
685 of 561.90 feet to an existing 1/2" iron pin; run thence North 00
686 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to
687 a set 1/2" iron pin; run thence North 89 degrees 46 minutes 45



688 seconds East for a distance of 25.00 feet to a set 1/2" iron pin;
689 run thence South 00 degrees 16 minutes 18 seconds West for a
690 distance of 76.66 feet to a set 1/2" iron pin; run thence South 00
691 degrees 22 minutes 19 seconds West for a distance of 619.81 feet
692 to a set 1/2" iron pin; run thence South 89 degrees 43 minutes 01
693 seconds West for a distance of 26.81 feet to a set 1/2" iron pin;
694 run thence North 00 degrees 06 minutes 13 seconds East along the
695 West line of the aforesaid Northeast 1/4 of the Southeast 1/4 of
696 Section 9 for a distance of 25.00 feet to the POINT OF BEGINNING,
697 containing 17,525.4 square feet, more or less.

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

700 62. The property and structures thereon
701 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201
702 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969
703 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original
704 town square in any municipality with a population in excess of one
705 thousand five hundred (1,500) according to the latest federal
706 decennial census and which is located in:

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

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

711 63. Any municipality in which Mississippi
712 Highway 12 meets Mississippi Highway 17;



713 64. Any municipality in which U.S. Highway 49
714 and Mississippi Highway 469 intersect;

715 65. The clubhouse and associated nine-hole
716 golf course and related facilities located on or near the eastern
717 corner of the point at which Golf Course Road meets Athens Road,
718 in a county in which Mississippi Highway 13 and Mississippi
719 Highway 28 intersect, with GPS coordinates of approximately
720 31.900370078041004, -89.7928067652611;

721 66. Any facility located at the
722 south-to-southwest corner of the intersection of Madison Street
723 and Bolton Brownsville Road, in a municipality in which Bolton
724 Brownsville Road passes over Interstate 20, with GPS coordinates
725 of approximately 32.349067271758955, -90.4596221146197;

726 67. Any facility located at the northwest
727 corner of the intersection of Depot Street and Madison Street, in
728 a municipality in which Bolton Brownsville Road passes over
729 Interstate 20, with GPS coordinates of approximately
730 32.34903152971068, -90.46047660172901;

731 68. Any facility located on Hinds Boulevard
732 approximately three-tenths (0.3) of a mile south of the point at
733 which Hinds Boulevard diverges from Clinton Road, in a
734 municipality whose northern boundary partially consists of Snake
735 Creek Road, and whose southern boundary partially consists of
736 Mississippi Highway 18, with GPS coordinates of approximately
737 32.26384517526713, -90.41586570183475;



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

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

748 71. Any facility located on Raj Road
749 approximately three-tenths (0.3) of a mile south of Mississippi
750 Highway 57/63, with GPS coordinates of approximately
751 31.139553708288418, -88.53411203512971;

752 72. Any facility located on Raj Road
753 approximately one-tenth (0.1) of a mile south of Mississippi
754 Highway 57/63, with GPS coordinates of approximately
755 31.14184097577295, -88.53287700849411;

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



762 74. A municipality through which runs a
763 portion of the Tanglefoot Trail and in which Mississippi Highway
764 32 and East Front Street intersect;

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

773 76. An area of land in George County of
774 approximately eight and five hundredths (8.05) acres, bordered on
775 the east and northeast by Brushy Creek, on the northwest by Brushy
776 Creek Road, on the west by Beaver Creek Road, and on the south by
777 a property boundary running east and west;

778 77. A municipality in which Mississippi
779 Highway 15 intersects with Webster Street, and in which Webster
780 Street splits into Mill Street and Maben Starkville Road;

781 78. A municipality in which Mississippi
782 Highway 492 meets Mississippi Highway 35;

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



786 80. An area situated in the SW 1/4 of Section
787 12, T7N-R2E, Madison County, Mississippi, and commencing at the
788 point on the Ross Barnett Reservoir directly east of the
789 intersection of North Natchez Street and Louisiana Street, then go
790 west on Louisiana Street to the intersection of Louisiana Street
791 and Andrew Jackson Street, then west on Andrew Jackson Street to
792 the intersection of Andrew Jackson Street and Choctaw Street, then
793 north on Choctaw Street to the intersection of Choctaw Street and
794 Republic Street, then west on Republic Street to the intersection
795 of Republic Street and Port Street, then north on Port Street to
796 the Natchez Trace right-of-way, then east on the Natchez Trace
797 right-of-way to the Ross Barnett Reservoir, then following the
798 Ross Barnett Reservoir south back to the point of beginning;

799 81. Any facility located on land more
800 particularly described as follows:
801 Commencing at a fence corner at the Northeast corner of Section
802 34, Township 6 South, Range 3 East, Union County, Mississippi, for
803 the point of beginning; thence run South 00 degrees 31 minutes 39
804 seconds East, along the Section line, a distance of 161.83 feet to
805 a one-half inch iron pin, thence North 88 degrees 20 minutes 48
806 seconds West, along a fence, a distance of 1221.09 feet to a
807 one-half iron pin, thence South 09 degrees 45 minutes 37 seconds
808 West, along a fence, a distance of 61.49 feet to a one-half inch
809 iron pin, thence North 84 degrees 18 minutes 01 seconds West,
810 along a fence, (passing through a one-half inch iron pin at 196.83



811 feet) a distance of 234.62 feet to a mag-nail on the centerline of
812 Union County Road No. 137, thence North 11 degrees 00 minutes 29
813 seconds East a distance of 187.87 feet to a one-half inch iron pin
814 on the West edge of said road, thence North 29 degrees 41 minutes
815 28 seconds East a distance of 59.28 feet to a point on the
816 centerline of said road, thence South 89 degrees 13 minutes 02
817 seconds East (passing through a one-half inch iron pin at 30.0
818 feet) along the South line of the Bernard Whiteside property as
819 recorded in Deed Book 117, Pages 517-518 and Deed Book 214, page
820 109, a distance of 646.07 feet to a concrete monument, thence
821 South 89 degrees 13 minutes 02 seconds East a distance of 751.31
822 feet to a one-half inch iron pin, thence South 00 degrees 31
823 minutes 39 seconds East, along the aforesaid Section line, a
824 distance of 52.93 feet to the point of beginning, said tract lying
825 in the Southeast Quarter of Section 27, and the Northeast Quarter
826 of Section 34, Township 6 South, Range 3 East and containing 6.99
827 acres.

828 Subject to a perpetual all purpose non-exclusive easement for
829 ingress, egress and public utilities together the right to enter
830 upon the above described property and do any and all work
831 necessary to build, repair and maintain a roadway or well or
832 install public utilities all over upon and across the following
833 described property:

834 A 25.0 foot easement for ingress and egress, being 12.5 feet to
835 the right and 12.5 feet to the left of the following described



836 centerline: Commencing at a fence corner at the Northeast corner
837 of Section 34, Township 6 South, Range 3 East, Union County,
838 Mississippi, thence run South 00 degrees 31 minutes 39 seconds
839 East, along the Section line, a distance of 149.33 feet to the
840 point of beginning; thence North 88 degrees 20 minutes 48 seconds
841 West a distance of 1231.46 feet to a point, thence South 09
842 degrees 45 minutes 37 seconds West a distance of 61.49 feet to a
843 point, thence North 84 degrees 18 minutes 01 seconds West a
844 distance of 221.82 feet to a point on the centerline of Union
845 County Road #137, said tract lying in the Northeast Quarter of
846 Section 34, Township 6 South, Range 3 East.

847 82. The clubhouse at a country club located:

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

851 b. Outside the corporate limits of any
852 municipality in such county and within one (1) mile of the
853 corporate limits of a municipality that is the county seat of such
854 county;

855 83. Any facility located on North Jackson
856 Street in a municipality through which run Mississippi Highway 8
857 and Mississippi Highway 15, with GPS coordinates of approximately
858 33.913692, -89.005219;

859 84. Any facility located on North Jackson
860 Street in a municipality through which run Mississippi Highway 8



861 and Mississippi Highway 15, with GPS coordinates of approximately
862 33.905581, -89.00200;

863 85. Any facility located on land more
864 particularly described as follows:
865 Commencing at the Southeast corner of Section 4, Township 6
866 South, Range 18 West, Pearl River County, Mississippi; thence
867 West 1310.00 feet to a T-bar; thence North 745.84 feet; thence
868 East 132.00 feet to a 1" iron pipe; thence North 83.61 feet
869 for the Point of Beginning; thence South 79 degrees 02 minutes
870 61 seconds West 248.28 feet; thence West 76.35 feet; thence
871 North 20 degrees 00 minutes 00 seconds West 185.54 feet;
872 thence North 52 degrees 43 minutes 14 seconds East 365.98 feet
873 to a 1" iron pipe on the West margin of Henry Smith Road, a
874 gravel/paved, public road; thence along said margin South 17
875 degrees 59 minutes 13 seconds East 299.09 feet; thence South
876 64.39 feet to the Point of Beginning. This parcel containing
877 2.19 acres and being a part of the East 1/2 of Section 4,
878 Township 6 South, Range 18 West, Pearl River County,
879 Mississippi.

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

883 86. Any facility located on land in a county
884 through which run Mississippi Highway 25 and U.S. Highway 82 and
885 more particularly described as follows: Beginning at a point with



886 GPS coordinates of approximately 33.331869, -88.715054; then
887 running in a straight line to a point with GPS coordinates of
888 approximately 33.336207, -88.713453; then running in a straight
889 line to a point with GPS coordinates of approximately 33.335369,
890 -88.709835; then running in a straight line to a point with GPS
891 coordinates of approximately 33.330870, -88.711496; then running
892 in a straight line to a point with GPS coordinates of
893 approximately 33.331869, -88.715054 and the point of the
894 beginning;

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

898 88. Any facility located on Mississippi
899 Highway 23/178 in a municipality in which Mississippi Highway
900 23/178 and Stone Drive intersect, with GPS coordinates of
901 approximately 34.235269, -88.262409;

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

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

909 91. Any facility located on land in a county
910 through which run Mississippi Highway 25 and U.S. Highway 82 and



911 more particularly described as follows: Beginning at a point with
912 GPS coordinates of approximately 33.37391, -88.80645; then running
913 in a straight line to a point with GPS coordinates of
914 approximately 33.37391, -88.79972; then running in a straight line
915 to a point with GPS coordinates of approximately 33.36672,
916 -88.80644; then running in a straight line to a point with GPS
917 coordinates of approximately 33.36674, -88.79971; then running in
918 a straight line to a point with GPS coordinates of approximately
919 33.37391, -88.80645 and the point of the beginning;

920 92. Any facility located on land more
921 particularly described as follows:

922 All that part of the South half (S 1/2) of the SE 1/4 of NE 1/4 of
923 Section 14, Township 4 North, Range 15 West, lying and being West
924 of State Highway No. 589, containing one (1) acre, more or less.

925 LESS AND EXCEPT:

926 Begin at the point of intersection of the North line of the South
927 1/2 of the Southeast 1/4 of the Northeast 1/4 of Section 14,
928 Township 4 North, Range 15 West with the present Southwesterly
929 right-of-way line of Mississippi Highway No. 589, said point is
930 also the Northeast corner of grantor property; said point is 50.6
931 feet West of Station 7 + 59.27 on the centerline of survey of
932 Mississippi Highway No. 589 as shown on the plans for State
933 Project No. SP-0014-2(10); from said POINT OF BEGINNING run thence
934 South 08°57' East along said present Southwesterly right-of-way
935 line, a distance of 37.1 feet to a point that is perpendicular to



936 and 50 feet Southwesterly of Station 7 + 30 on the centerline of
937 survey of Mississippi Highway 589 as shown on the plans for said
938 project; run thence South 81°03' West, a distance of 35.7 feet to
939 the West line of the South 1/2 of the Southeast 1/4 of the
940 Northeast 1/4 of said Section 14 and the West line of grantors
941 property; run thence North along said West property line, a
942 distance of 42.2 feet to the Northwest corner of the South 1/2 of
943 the Southeast 1/4 of the Northeast 1/4 of said Section 14 and the
944 Northwest corner of grantors property; run thence East along
945 grantors North property line, a distance of 29.5 feet to the POINT
946 OF BEGINNING containing 0.03 acres, more or less, and all being
947 situated in and a part of the South 1/2 of the Southeast 1/4 of
948 the Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
949 Lamar County, Mississippi.

950 LESS AND EXCEPT:

951 A part of the South one-half of the Southeast 1/4 of Northeast
952 1/4, Northerly of a certain fence and West of Mississippi State
953 Highway 589, in Section 14, Township 4 North, Range 15 West, Lamar
954 County, Mississippi and more particularly described as commencing
955 at a pine (lighter) stake being used as the Southwest corner of
956 the Northeast 1/4 of Southeast 1/4 of the above said Section 14,
957 thence North and along the West line of the East 1/4 of the above
958 said Section 14 1638.8 feet to the POINT OF BEGINNING. Thence
959 continue North and along the West line of the East 1/4 of the
960 above said Section 14, 278.5 feet to the Southerly line of the



961 property Bobby G. Aultman and Marilyn S. Aultman previously sold
962 to the Mississippi State Highway Department; thence North 81°03'
963 East and along the above said Southerly property line for 35.7
964 feet more or less to the Westerly right-of-way line of Mississippi
965 State Highway 589; thence Southeasterly and along the above said
966 Westerly right-of-way line 232.7 feet to a concrete right-of-way
967 marker; thence South 51°39' West and along the Northerly line of a
968 wooden fence 88 feet to the POINT OF BEGINNING.

969 AND ALSO:

970 A parcel of land in a part of the Southeast 1/4 of Northwest 1/4
971 and a part of the Southwest 1/4, Section 14, Township 4 North,
972 Range 15 West, Lamar County, Mississippi, and more particularly
973 described as beginning at a point where the Southerly right-of-way
974 line of U.S. Highway 98 intersects the West line of the above said
975 Southeast 1/4 of Northwest 1/4; thence North 67°34' East and along
976 the Southerly right-of-way line of said highway 208.75 feet;
977 thence South 208.75 feet; thence South 67°34' West 208.75 feet;
978 thence South 141.3 feet; thence North 89°07'30" West 388.9 feet to
979 the centerline of Parkers Creek; thence Northerly and along the
980 centerline of said creek for the next three (3) calls: North
981 35°53' East 115.6 feet; North 25°05' East 68.5 feet; North
982 09°51'30" West 64.3 feet to the Southerly right-of-way line of
983 U.S. Highway 98; thence North 67°34' East and along the Southerly
984 right-of-way line of said highway 327.85 feet to the POINT OF
985 BEGINNING. The above described area contains 3.02 acres.



986 AND ALSO:
987 Commencing at the Southwest corner of the Southwest 1/4 of the
988 Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
989 Lamar County, Mississippi, run South 88°05'27" East 310.00 feet,
990 thence South 0°53'16" West 60.50 feet to a point on a fence line,
991 thence run along fence line South 88°05'27" East 718.93 feet to
992 the POINT OF BEGINNING, thence North 08°48'10" West 714.67 feet to
993 a point on the South right-of-way line of Highway No. 98, thence
994 along said right-of-way along a curve to the right with a delta
995 angle of 02°04'26" having a radius of 5603.58 feet and an arc
996 length of 202.84 feet, with a chord bearing a distance of North
997 71°53'47" East 202.83 feet to a Concrete Highway right-of-way
998 marker, thence South 20°09'13" East 328.13 feet, thence South
999 69°00'47" East 117.68 feet, thence South 0°58'19" West 429.12 feet
1000 to a Point on Possession Line fence, thence along said fence North
1001 88°05'27" West 299.23 feet back to the POINT OF BEGINNING,
1002 containing 5.0885 acres, more or less and being situated in the SW
1003 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of said Section 14,
1004 together with all improvements and appurtenances thereunto
1005 belonging.

1006 AND ALSO:
1007 PARCEL NUMBER ONE: That part of the Northwest Quarter of the
1008 Southwest Quarter (Northwest 1/4 of the Southwest 1/4) of Section
1009 14, Township 4 North, Range 15 West, of Lamar County, Mississippi,
1010 being located and situated East of the center thread of Mill Creek



1011 as the same presently runs through and bisects said 40-acre tract,
1012 and comprising 10.9 acres, more or less, and all being part of the
1013 Northwest Quarter of the Southwest Quarter (Northwest 1/4 of the
1014 Southwest 1/4) of said Section, Township and Range, Lamar County,
1015 Mississippi.

1016 AND ALSO:

1017 PARCEL NUMBER TWO: A part of the Southeast Quarter of the
1018 Northwest Quarter (Southeast 1/4 of the Northwest 1/4) and part of
1019 the Northeast Quarter of the Southwest (Northeast 1/4 of the
1020 Southwest 1/4) all in Section 14, Township 4 North, Range 15 West,
1021 Lamar County, Mississippi, being more particularly described as
1022 follows, to wit:

1023 Beginning at a point where the South margin of State Highway 98
1024 intersects the West margin of the Southeast 1/4 of the Northwest
1025 1/4 of Section 14, Township 4 North, Range 15 West, and run
1026 Easterly along the South margin of said highway right-of-way
1027 208.75 feet; thence South 208.75 feet; thence Westerly parallel
1028 with the South margin of said highway right-of-way 208.75 feet to
1029 the West forty line; thence North 208.75 feet to the POINT OF
1030 BEGINNING, containing 1 acre, more or less.

1031 LESS AND EXCEPT:

1032 Begin at the point of intersection of an Easterly line of grantors
1033 property with the present Southerly right-of-way line of U.S.
1034 Highway 98 as shown on the plans for State Project No.
1035 97-0014-02-044-10; from said POINT OF BEGINNING run thence South



1036 02°56' West along said Easterly property line, a distance of 127.6
1037 feet; thence run South 69°11' West, a distance of 52.9 feet;
1038 thence run South 67°13' West, a distance of 492.7 feet to the
1039 Westerly line of grantors property and the center of a creek;
1040 thence run Northerly along said Westerly property line and said
1041 center of creek, a distance of 122.8 feet to said present
1042 Southerly right-of-way line; thence run North 67°13' East along
1043 said present Southerly right-of-way line, a distance of 553.4 feet
1044 to the POINT OF BEGINNING, containing 1.43 acres, more or less,
1045 and being situated in and a part of the North 1/2 of the Southwest
1046 1/4 of Section 14, Township 4 North, Range 15 West, Lamar County,
1047 Mississippi.

1048 LESS AND EXCEPT:

1049 COMMENCING AT THE SOUTHWEST CORNER OF SECTION 14, TOWNSHIP 4
1050 NORTH, RANGE 15 WEST, LAMAR COUNTY, MISSISSIPPI, PROCEED EAST
1051 2136.60 FEET; THENCE NORTH 2508.67 FEET TO AN IRON PIN AND THE
1052 POINT OF BEGINNING OF THE PARCEL HEREIN DESCRIBED.
1053 FROM THE DESCRIBED POINT OF BEGINNING, PROCEED NORTH 11°19'49 " "
1054 EAST 217.55 FEET TO AN IRON PIN; THENCE NORTH 40 °11'01" EAST
1055 118.28 FEET TO AN IRON PIN; THENCE NORTH 22°24'39" WEST 179.15
1056 FEET TO AN IRON PIN ON THE SOUTHERN BOUNDARY OF U.S. HIGHWAY 98;
1057 THENCE ALONG THE SOUTHERN RIGHT-OF-WAY BOUNDARY OF SAID HIGHWAY AS
1058 FOLLOWS: SOUTH 67°35'21" WEST 699.55 FEET TO AN IRON PIN; THENCE
1059 SOUTH 69°16'57" WEST 67.67 FEET TO A CONCRETE RIGHT-OF-WAY MARKER;
1060 THENCE SOUTH 67°35'21" WEST 310.34 FEET TO AN IRON PIN; THENCE



1061 LEAVING SAID RIGHT-OF-WAY SOUTH 01°25'53" WEST 667.21 FEET TO AN
1062 IRON PIN; THENCE NORTH 67°35'21" EAST 491.91 FEET TO AN IRON PIN;
1063 THENCE NORTH 22°24'39" WEST 193.77 FEET TO AN IRON PIN; THENCE
1064 NORTH 67°35'21" EAST 629.48 FEET BACK TO THE POINT OF BEGINNING.
1065 SAID PARCEL CONTAINS 12.39 ACRES AND IS LOCATED PART IN THE SE 1/4
1066 OF THE NW 1/4, PART IN THE NE 1/4 OF THE SW 1/4, AND PART IN THE
1067 NW 1/4 OF THE SW 1/4, ALL IN SECTION 14, TOWNSHIP 4 NORTH, RANGE
1068 15 WEST, LAMAR COUNTY, MISSISSIPPI.

1069 The status of these municipalities, districts, clubhouses,
1070 facilities, golf courses and areas described in this paragraph
1071 (o)(iii) as qualified resort areas does not require any
1072 declaration of same by the department.

1073 The governing authorities of a municipality described, in
1074 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,
1075 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61,
1076 63, 64, 66, 67, 68, 73, 74, 83 or 84 of this paragraph (o)(iii)
1077 may by ordinance, with respect to the qualified resort area
1078 described in the same item: specify the hours of operation of
1079 facilities offering alcoholic beverages for sale; specify the
1080 percentage of revenue that facilities offering alcoholic beverages
1081 for sale must derive from the preparation, cooking and serving of
1082 meals and not from the sale of beverages; and designate the areas
1083 in which facilities offering alcoholic beverages for sale may be
1084 located.



1085 (p) "Native wine" means any product, produced in
1086 Mississippi for sale, having an alcohol content not to exceed
1087 twenty-one percent (21%) by weight and made in accordance with
1088 revenue laws of the United States, which shall be obtained
1089 primarily from the alcoholic fermentation of the juice of ripe
1090 grapes, fruits, berries, honey or vegetables grown and produced in
1091 Mississippi; provided that bulk, concentrated or fortified wines
1092 used for blending may be produced without this state and used in
1093 producing native wines. The department shall adopt and promulgate
1094 rules and regulations to permit a producer to import such bulk
1095 and/or fortified wines into this state for use in blending with
1096 native wines without payment of any excise tax that would
1097 otherwise accrue thereon.

1098 (q) "Native winery" means any place or establishment
1099 within the State of Mississippi where native wine is produced, in
1100 whole or in part, for sale.

1101 (r) "Bed and breakfast inn" means an establishment
1102 within a municipality where in consideration of payment, breakfast
1103 and lodging are habitually furnished to travelers and wherein are
1104 located not less than eight (8) and not more than nineteen (19)
1105 adequately furnished and completely separate sleeping rooms with
1106 adequate facilities, that persons usually apply for and receive as
1107 overnight accommodations; however, such restriction on the minimum
1108 number of sleeping rooms shall not apply to establishments on the
1109 National Register of Historic Places. No place shall qualify as a



1110 bed and breakfast inn under this article unless on the date of the
1111 initial application for a license under this article more than
1112 fifty percent (50%) of the sleeping rooms are located in a
1113 structure formerly used as a residence.

1114 (s) "Board" shall refer to the Board of Tax Appeals of
1115 the State of Mississippi.

1116 (t) "Spa facility" means an establishment within a
1117 municipality or qualified resort area and owned by a hotel where,
1118 in consideration of payment, patrons receive from licensed
1119 professionals a variety of private personal care treatments such
1120 as massages, facials, waxes, exfoliation and hairstyling.

1121 (u) "Art studio or gallery" means an establishment
1122 within a municipality or qualified resort area that is in the sole
1123 business of allowing patrons to view and/or purchase paintings and
1124 other creative artwork.

1125 (v) "Cooking school" means an establishment within a
1126 municipality or qualified resort area and owned by a nationally
1127 recognized company that offers an established culinary education
1128 curriculum and program where, in consideration of payment, patrons
1129 are given scheduled professional group instruction on culinary
1130 techniques. For purposes of this paragraph, the definition of
1131 cooking school shall not include schools or classes offered by
1132 grocery stores, convenience stores or drugstores.

1133 (w) "Campus" means property owned by a public school
1134 district, community or junior college, college or university in



1135 this state where educational courses are taught, school functions
1136 are held, tests and examinations are administered or academic
1137 course credits are awarded; however, the term shall not include
1138 any "restaurant" or "hotel" that is located on property owned by a
1139 community or junior college, college or university in this state,
1140 and is operated by a third party who receives all revenue
1141 generated from food and alcoholic beverage sales.

1142 (x) "Native spirit" shall mean any beverage, produced
1143 in Mississippi for sale, manufactured primarily by the
1144 distillation of fermented grain, starch, molasses or sugar
1145 produced in Mississippi, including dilutions and mixtures of these
1146 beverages. In order to be classified as "native spirit" under the
1147 provisions of this article, at least fifty-one percent (51%) of
1148 the finished product by volume shall have been obtained from
1149 distillation of fermented grain, starch, molasses or sugar grown
1150 and produced in Mississippi.

1151 (y) "Native distillery" shall mean any place or
1152 establishment within this state where native spirit is produced in
1153 whole or in part for sale.

1154 (z) "Warehouse operator" shall have the meaning
1155 ascribed in Section 67-1-201.

1156 (aa) "Grocery store" means a physical establishment
1157 that has an inventory of human-consumable items and is located in
1158 a wet county, municipality, judicial district or area.



1159 **SECTION 2.** Section 67-1-51, Mississippi Code of 1972, is
1160 amended as follows:

1161 67-1-51. (1) Permits which may be issued by the department
1162 shall be as follows:

1163 (a) **Manufacturer's permit.** A manufacturer's permit
1164 shall permit the manufacture, importation in bulk, bottling and
1165 storage of alcoholic liquor and its distribution and sale to
1166 manufacturers holding permits under this article in this state and
1167 to persons outside the state who are authorized by law to purchase
1168 the same, and to sell as provided by this article.

1169 Manufacturer's permits shall be of the following classes:

1170 Class 1. Distiller's and/or rectifier's permit, which shall
1171 authorize the holder thereof to operate a distillery for the
1172 production of distilled spirits by distillation or redistillation
1173 and/or to operate a rectifying plant for the purifying, refining,
1174 mixing, blending, flavoring or reducing in proof of distilled
1175 spirits and alcohol.

1176 Class 2. Wine manufacturer's permit, which shall authorize
1177 the holder thereof to manufacture, import in bulk, bottle and
1178 store wine or vinous liquor.

1179 Class 3. Native wine producer's permit, which shall
1180 authorize the holder thereof to produce, bottle, store and sell
1181 native wines.



1182 Class 4. Native spirit producer's permit, which shall
1183 authorize the holder thereof to produce, bottle, store and sell
1184 native spirits.

1185 (b) **Package retailer's permit.** Except as otherwise
1186 provided in this paragraph and Section 67-1-52, a package
1187 retailer's permit shall authorize the holder thereof to operate a
1188 store exclusively for the sale at retail in original sealed and
1189 unopened packages of alcoholic beverages, including native wines,
1190 native spirits and edibles, not to be consumed on the premises
1191 where sold. Alcoholic beverages shall not be sold by any retailer
1192 in any package or container containing less than fifty (50)
1193 milliliters by liquid measure. A package retailer's permit, with
1194 prior approval from the department, shall authorize the holder
1195 thereof to sample new product furnished by a manufacturer's
1196 representative or his employees at the permitted place of business
1197 so long as the sampling otherwise complies with this article and
1198 applicable department regulations. Such samples may not be
1199 provided to customers at the permitted place of business. In
1200 addition to the sale at retail of packages of alcoholic beverages,
1201 the holder of a package retailer's permit is authorized to sell at
1202 retail * * * other products and merchandise, except beer, provided
1203 that at least fifty percent (50%) of the revenue of the licensed
1204 premises is derived from the retail sale in original sealed and
1205 unopened packages of alcoholic beverages, including native wines,
1206 not to be consumed on the premises where sold. Nonalcoholic



1207 beverages sold by the holder of a package retailer's permit shall
1208 not be consumed on the premises where sold.

1209 (c) **On-premises retailer's permit.** Except as otherwise
1210 provided in subsection (5) of this section, an on-premises
1211 retailer's permit shall authorize the sale of alcoholic beverages,
1212 including native wines and native spirits, for consumption on the
1213 licensed premises only; however, a patron of the permit holder may
1214 remove one (1) bottle of wine from the licensed premises if: (i)
1215 the patron consumed a portion of the bottle of wine in the course
1216 of consuming a meal purchased on the licensed premises; (ii) the
1217 permit holder securely reseals the bottle; (iii) the bottle is
1218 placed in a bag that is secured in a manner so that it will be
1219 visibly apparent if the bag is opened; and (iv) a dated receipt
1220 for the wine and the meal is available. Additionally, as part of
1221 a carryout order, a permit holder may sell one (1) bottle of wine
1222 to be removed from the licensed premises for every two (2) entrees
1223 ordered. In addition, an on-premises retailer's permittee at a
1224 permitted premises located on Jefferson Davis Avenue within
1225 one-half (1/2) mile north of U.S. Highway 90 may serve alcoholic
1226 beverages by the glass to a patron in a vehicle using a
1227 drive-through method of delivery if the permitted premises is
1228 located in a leisure and recreation district established under
1229 Section 67-1-101. Such a sale will be considered to be made on
1230 the permitted premises. An on-premises retailer's permit shall be
1231 issued only to qualified hotels, restaurants and clubs, small



1232 craft breweries, microbreweries, and to common carriers with
1233 adequate facilities for serving passengers. In resort areas,
1234 however, whether inside or outside of a municipality, the
1235 department, in its discretion, may issue on-premises retailer's
1236 permits to any establishments located therein as it deems proper.
1237 An on-premises retailer's permit when issued to a common carrier
1238 shall authorize the sale and serving of alcoholic beverages aboard
1239 any licensed vehicle while moving through any county of the state;
1240 however, the sale of such alcoholic beverages shall not be
1241 permitted while such vehicle is stopped in a county that has not
1242 legalized such sales. If an on-premises retailer's permit is
1243 applied for by a common carrier operating solely in the water,
1244 such common carrier must, along with all other qualifications for
1245 a permit, (i) be certified to carry at least one hundred fifty
1246 (150) passengers and/or provide overnight accommodations for at
1247 least fifty (50) passengers and (ii) operate primarily in the
1248 waters within the State of Mississippi which lie adjacent to the
1249 State of Mississippi south of the three (3) most southern counties
1250 in the State of Mississippi and/or on the Mississippi River or
1251 navigable waters within any county bordering on the Mississippi
1252 River.

1253 (d) **Solicitor's permit.** A solicitor's permit shall
1254 authorize the holder thereof to act as salesman for a manufacturer
1255 or wholesaler holding a proper permit, to solicit on behalf of his
1256 employer orders for alcoholic beverages, and to otherwise promote



1257 his employer's products in a legitimate manner. Such a permit
1258 shall authorize the representation of and employment by one (1)
1259 principal only. However, the permittee may also, in the
1260 discretion of the department, be issued additional permits to
1261 represent other principals. No such permittee shall buy or sell
1262 alcoholic beverages for his own account, and no such beverage
1263 shall be brought into this state in pursuance of the exercise of
1264 such permit otherwise than through a permit issued to a wholesaler
1265 or manufacturer in the state.

1266 (e) **Native wine retailer's permit.** Except as otherwise
1267 provided in subsection (5) of this section, a native wine
1268 retailer's permit shall be issued only to a holder of a Class 3
1269 manufacturer's permit, and shall authorize the holder thereof to
1270 make retail sales of native wines to consumers for on-premises
1271 consumption or to consumers in originally sealed and unopened
1272 containers at an establishment located on the premises of or in
1273 the immediate vicinity of a native winery. When selling to
1274 consumers for on-premises consumption, a holder of a native wine
1275 retailer's permit may add to the native wine alcoholic beverages
1276 not produced on the premises, so long as the total volume of
1277 foreign beverage components does not exceed twenty percent (20%)
1278 of the mixed beverage. Hours of sale shall be the same as those
1279 authorized for on-premises permittees in the city or county in
1280 which the native wine retailer is located.



1281 (f) **Temporary retailer's permit.** Except as otherwise
1282 provided in subsection (5) of this section, a temporary retailer's
1283 permit shall permit the purchase and resale of alcoholic
1284 beverages, including native wines and native spirits, during legal
1285 hours on the premises described in the temporary permit only.

1286 Temporary retailer's permits shall be of the following
1287 classes:

1288 Class 1. A temporary one-day permit may be issued to bona
1289 fide nonprofit civic or charitable organizations authorizing the
1290 sale of alcoholic beverages, including native wine and native
1291 spirit, for consumption on the premises described in the temporary
1292 permit only. Class 1 permits may be issued only to applicants
1293 demonstrating to the department, by a statement signed under
1294 penalty of perjury submitted ten (10) days prior to the proposed
1295 date or such other time as the department may determine, that they
1296 meet the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)
1297 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.
1298 Class 1 permittees shall obtain all alcoholic beverages from
1299 package retailers located in the county in which the temporary
1300 permit is issued. Alcoholic beverages remaining in stock upon
1301 expiration of the temporary permit may be returned by the
1302 permittee to the package retailer for a refund of the purchase
1303 price upon consent of the package retailer or may be kept by the
1304 permittee exclusively for personal use and consumption, subject to
1305 all laws pertaining to the illegal sale and possession of



1306 alcoholic beverages. The department, following review of the
1307 statement provided by the applicant and the requirements of the
1308 applicable statutes and regulations, may issue the permit.

1309 Class 2. A temporary permit, not to exceed seventy (70)
1310 days, may be issued to prospective permittees seeking to transfer
1311 a permit authorized in paragraph (c) of this subsection. A Class
1312 2 permit may be issued only to applicants demonstrating to the
1313 department, by a statement signed under the penalty of perjury,
1314 that they meet the qualifications of Sections 67-1-5(1), (m), (n),
1315 (o), (p) or (q), 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and
1316 67-1-59. The department, following a preliminary review of the
1317 statement provided by the applicant and the requirements of the
1318 applicable statutes and regulations, may issue the permit.

1319 Class 2 temporary permittees must purchase their alcoholic
1320 beverages directly from the department or, with approval of the
1321 department, purchase the remaining stock of the previous
1322 permittee. If the proposed applicant of a Class 1 or Class 2
1323 temporary permit falsifies information contained in the
1324 application or statement, the applicant shall never again be
1325 eligible for a retail alcohol beverage permit and shall be subject
1326 to prosecution for perjury.

1327 Class 3. A temporary one-day permit may be issued to a
1328 retail establishment authorizing the complimentary distribution of
1329 wine, including native wine, to patrons of the retail
1330 establishment at an open house or promotional event, for



1331 consumption only on the premises described in the temporary
1332 permit. A Class 3 permit may be issued only to an applicant
1333 demonstrating to the department, by a statement signed under
1334 penalty of perjury submitted ten (10) days before the proposed
1335 date or such other time as the department may determine, that it
1336 meets the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)
1337 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.
1338 A Class 3 permit holder shall obtain all alcoholic beverages from
1339 the holder(s) of a package retailer's permit located in the county
1340 in which the temporary permit is issued. Wine remaining in stock
1341 upon expiration of the temporary permit may be returned by the
1342 Class 3 temporary permit holder to the package retailer for a
1343 refund of the purchase price, with consent of the package
1344 retailer, or may be kept by the Class 3 temporary permit holder
1345 exclusively for personal use and consumption, subject to all laws
1346 pertaining to the illegal sale and possession of alcoholic
1347 beverages. The department, following review of the statement
1348 provided by the applicant and the requirements of the applicable
1349 statutes and regulations, may issue the permit. No retailer may
1350 receive more than twelve (12) Class 3 temporary permits in a
1351 calendar year. A Class 3 temporary permit shall not be issued to
1352 a retail establishment that either holds a merchant permit issued
1353 under paragraph (1) of this subsection, or holds a permit issued
1354 under Chapter 3, Title 67, Mississippi Code of 1972, authorizing



1355 the holder to engage in the business of a retailer of light wine
1356 or beer.

1357 (g) **Caterer's permit.** A caterer's permit shall permit
1358 the purchase of alcoholic beverages by a person engaging in
1359 business as a caterer and the resale of alcoholic beverages by
1360 such person in conjunction with such catering business. No person
1361 shall qualify as a caterer unless forty percent (40%) or more of
1362 the revenue derived from such catering business shall be from the
1363 serving of prepared food and not from the sale of alcoholic
1364 beverages and unless such person has obtained a permit for such
1365 business from the Department of Health. A caterer's permit shall
1366 not authorize the sale of alcoholic beverages on the premises of
1367 the person engaging in business as a caterer; however, the holder
1368 of an on-premises retailer's permit may hold a caterer's permit.
1369 When the holder of an on-premises retailer's permit or an
1370 affiliated entity of the holder also holds a caterer's permit, the
1371 caterer's permit shall not authorize the service of alcoholic
1372 beverages on a consistent, recurring basis at a separate, fixed
1373 location owned or operated by the caterer, on-premises retailer or
1374 affiliated entity and an on-premises retailer's permit shall be
1375 required for the separate location. All sales of alcoholic
1376 beverages by holders of a caterer's permit shall be made at the
1377 location being catered by the caterer, and, except as otherwise
1378 provided in subsection (5) of this section, such sales may be made
1379 only for consumption at the catered location. The location being



1380 catered may be anywhere within a county or judicial district that
1381 has voted to come out from under the dry laws or in which the sale
1382 and distribution of alcoholic beverages is otherwise authorized by
1383 law. Such sales shall be made pursuant to any other conditions
1384 and restrictions which apply to sales made by on-premises retail
1385 permittees. The holder of a caterer's permit or his employees
1386 shall remain at the catered location as long as alcoholic
1387 beverages are being sold pursuant to the permit issued under this
1388 paragraph (g), and the permittee shall have at the location the
1389 identification card issued by the Alcoholic Beverage Control
1390 Division of the department. No unsold alcoholic beverages may be
1391 left at the catered location by the permittee upon the conclusion
1392 of his business at that location. Appropriate law enforcement
1393 officers and Alcoholic Beverage Control Division personnel may
1394 enter a catered location on private property in order to enforce
1395 laws governing the sale or serving of alcoholic beverages.

1396 (h) **Research permit.** A research permit shall authorize
1397 the holder thereof to operate a research facility for the
1398 professional research of alcoholic beverages. Such permit shall
1399 authorize the holder of the permit to import and purchase limited
1400 amounts of alcoholic beverages from the department or from
1401 importers, wineries and distillers of alcoholic beverages for
1402 professional research.

1403 (i) **Alcohol processing permit.** An alcohol processing
1404 permit shall authorize the holder thereof to purchase, transport



1405 and possess alcoholic beverages for the exclusive use in cooking,
1406 processing or manufacturing products which contain alcoholic
1407 beverages as an integral ingredient. An alcohol processing permit
1408 shall not authorize the sale of alcoholic beverages on the
1409 premises of the person engaging in the business of cooking,
1410 processing or manufacturing products which contain alcoholic
1411 beverages. The amounts of alcoholic beverages allowed under an
1412 alcohol processing permit shall be set by the department.

1413 (j) **Hospitality cart permit.** A hospitality cart permit
1414 shall authorize the sale of alcoholic beverages from a mobile cart
1415 on a golf course that is the holder of an on-premises retailer's
1416 permit. The alcoholic beverages sold from the cart must be
1417 consumed within the boundaries of the golf course.

1418 (k) **Special service permit.** A special service permit
1419 shall authorize the holder to sell commercially sealed alcoholic
1420 beverages to the operator of a commercial or private aircraft for
1421 en route consumption only by passengers. A special service permit
1422 shall be issued only to a fixed-base operator who contracts with
1423 an airport facility to provide fueling and other associated
1424 services to commercial and private aircraft.

1425 (l) **Merchant permit.** Except as otherwise provided in
1426 subsection (5) of this section, a merchant permit shall be issued
1427 only to the owner of a spa facility, an art studio or gallery, or
1428 a cooking school, and shall authorize the holder to serve
1429 complimentary by the glass wine only, including native wine, at



1430 the holder's spa facility, art studio or gallery, or cooking
1431 school. A merchant permit holder shall obtain all wine from the
1432 holder of a package retailer's permit.

1433 (m) **Temporary alcoholic beverages charitable auction**
1434 **permit.** A temporary permit, not to exceed five (5) days, may be
1435 issued to a qualifying charitable nonprofit organization that is
1436 exempt from taxation under Section 501(c)(3) or (4) of the
1437 Internal Revenue Code of 1986. The permit shall authorize the
1438 holder to sell alcoholic beverages for the limited purpose of
1439 raising funds for the organization during a live or silent auction
1440 that is conducted by the organization and that meets the following
1441 requirements: (i) the auction is conducted in an area of the
1442 state where the sale of alcoholic beverages is authorized; (ii) if
1443 the auction is conducted on the premises of an on-premises
1444 retailer's permit holder, then the alcoholic beverages to be
1445 auctioned must be stored separately from the alcoholic beverages
1446 sold, stored or served on the premises, must be removed from the
1447 premises immediately following the auction, and may not be
1448 consumed on the premises; (iii) the permit holder may not conduct
1449 more than two (2) auctions during a calendar year; (iv) the permit
1450 holder may not pay a commission or promotional fee to any person
1451 to arrange or conduct the auction.

1452 (n) **Event venue retailer's permit.** An event venue
1453 retailer's permit shall authorize the holder thereof to purchase
1454 and resell alcoholic beverages, including native wines and native



1455 spirits, for consumption on the premises during legal hours during
1456 events held on the licensed premises if food is being served at
1457 the event by a caterer who is not affiliated with or related to
1458 the permittee. The caterer must serve at least three (3) entrees.
1459 The permit may only be issued for venues that can accommodate two
1460 hundred (200) persons or more. The number of persons a venue may
1461 accommodate shall be determined by the local fire department and
1462 such determination shall be provided in writing and submitted
1463 along with all other documents required to be provided for an
1464 on-premises retailer's permit. The permittee must derive the
1465 majority of its revenue from event-related fees, including, but
1466 not limited to, admission fees or ticket sales for live
1467 entertainment in the building. "Event-related fees" do not
1468 include alcohol, beer or light wine sales or any fee which may be
1469 construed to cover the cost of alcohol, beer or light wine. This
1470 determination shall be made on a per event basis. An event may
1471 not last longer than two (2) consecutive days per week.

1472 (o) **Temporary theatre permit.** A temporary theatre
1473 permit, not to exceed five (5) days, may be issued to a charitable
1474 nonprofit organization that is exempt from taxation under Section
1475 501(c)(3) or (4) of the Internal Revenue Code and owns or operates
1476 a theatre facility that features plays and other theatrical
1477 performances and productions. Except as otherwise provided in
1478 subsection (5) of this section, the permit shall authorize the
1479 holder to sell alcoholic beverages, including native wines and



1480 native spirits, to patrons of the theatre during performances and
1481 productions at the theatre facility for consumption during such
1482 performances and productions on the premises of the facility
1483 described in the permit. A temporary theatre permit holder shall
1484 obtain all alcoholic beverages from package retailers located in
1485 the county in which the permit is issued. Alcoholic beverages
1486 remaining in stock upon expiration of the temporary theatre permit
1487 may be returned by the permittee to the package retailer for a
1488 refund of the purchase price upon consent of the package retailer
1489 or may be kept by the permittee exclusively for personal use and
1490 consumption, subject to all laws pertaining to the illegal sale
1491 and possession of alcoholic beverages.

1492 (p) **Charter ship operator's permit.** Subject to the
1493 provisions of this paragraph (p), a charter ship operator's permit
1494 shall authorize the holder thereof and its employees to serve,
1495 monitor, store and otherwise control the serving and availability
1496 of alcoholic beverages to customers of the permit holder during
1497 private charters under contract provided by the permit holder. A
1498 charter ship operator's permit shall authorize such action by the
1499 permit holder and its employees only as to alcoholic beverages
1500 brought onto the permit holder's ship by customers of the permit
1501 holder as part of such a private charter. All such alcoholic
1502 beverages must be removed from the charter ship at the conclusion
1503 of each private charter. A charter ship operator's permit shall
1504 not authorize the permit holder to sell, charge for or otherwise



1505 supply alcoholic beverages to customers, except as authorized in
1506 this paragraph (p). For the purposes of this paragraph (p),
1507 "charter ship operator" means a common carrier that (i) is
1508 certified to carry at least one hundred fifty (150) passengers
1509 and/or provide overnight accommodations for at least fifty (50)
1510 passengers, (ii) operates only in the waters within the State of
1511 Mississippi, which lie adjacent to the State of Mississippi south
1512 of the three (3) most southern counties in the State of
1513 Mississippi, and (iii) provides charters under contract for tours
1514 and trips in such waters.

1515 (q) **Distillery retailer's permit.** The holder of a
1516 Class 1 manufacturer's permit may obtain a distillery retailer's
1517 permit. A distillery retailer's permit shall authorize the holder
1518 thereof to sell at retail alcoholic beverages to consumers for
1519 on-premises consumption, or to consumers by the sealed and
1520 unopened bottle from a retail location at the distillery for
1521 off-premises consumption. The holder may only sell product
1522 manufactured by the manufacturer at the distillery described in
1523 the permit. However, when selling to consumers for on-premises
1524 consumption, a holder of a distillery retailer's permit may add
1525 other beverages, alcoholic or not, so long as the total volume of
1526 other beverage components containing alcohol does not exceed
1527 twenty percent (20%). Hours of sale shall be the same as those
1528 authorized for on-premises permittees in the city or county in
1529 which the distillery retailer is located.



1530 The holder shall not sell at retail more than ten percent
1531 (10%) of the alcoholic beverages produced annually at its
1532 distillery. The holder shall not make retail sales of more than
1533 two and twenty-five one-hundredths (2.25) liters, in the
1534 aggregate, of the alcoholic beverages produced at its distillery
1535 to any one (1) individual for consumption off the premises of the
1536 distillery within a twenty-four-hour period. The hours of sale
1537 shall be the same as those hours for package retailers under this
1538 article. The holder of a distillery retailer's permit is not
1539 required to purchase the alcoholic beverages authorized to be sold
1540 by this paragraph from the department's liquor distribution
1541 warehouse; however, if the holder does not purchase the alcoholic
1542 beverages from the department's liquor distribution warehouse, the
1543 holder shall pay to the department all taxes, fees and surcharges
1544 on the alcoholic beverages that are imposed upon the sale of
1545 alcoholic beverages shipped by the department or its warehouse
1546 operator. In addition to alcoholic beverages, the holder of a
1547 distillery retailer's permit may sell at retail promotional
1548 products from the same retail location, including shirts, hats,
1549 glasses, and other promotional products customarily sold by
1550 alcoholic beverage manufacturers.

1551 (r) **Festival Wine Permit.** Any wine manufacturer or
1552 native wine producer permitted by Mississippi or any other state
1553 is eligible to obtain a Festival Wine Permit. This permit
1554 authorizes the entity to transport product manufactured by it to



1555 festivals held within the State of Mississippi and sell sealed,
1556 unopened bottles to festival participants. The holder of this
1557 permit may provide samples at no charge to participants.

1558 "Festival" means any event at which three (3) or more vendors are
1559 present at a location for the sale or distribution of goods. The
1560 holder of a Festival Wine Permit is not required to purchase the
1561 alcoholic beverages authorized to be sold by this paragraph from
1562 the department's liquor distribution warehouse. However, if the
1563 holder does not purchase the alcoholic beverages from the
1564 department's liquor distribution warehouse, the holder of this
1565 permit shall pay to the department all taxes, fees and surcharges
1566 on the alcoholic beverages sold at such festivals that are imposed
1567 upon the sale of alcoholic beverages shipped by the Alcoholic
1568 Beverage Control Division of the Department of Revenue.

1569 Additionally, the entity shall file all applicable reports and
1570 returns as prescribed by the department. This permit is issued
1571 per festival and provides authority to sell for two (2)
1572 consecutive days during the hours authorized for on-premises
1573 permittees' sales in that county or city. The holder of the
1574 permit shall be required to maintain all requirements set by Local
1575 Option Law for the service and sale of alcoholic beverages. This
1576 permit may be issued to entities participating in festivals at
1577 which a Class 1 temporary permit is in effect.

1578 This paragraph (r) shall stand repealed from and after July
1579 1, 2026.



1580 (s) **Charter vessel operator's permit.** Subject to the
1581 provisions of this paragraph (s), a charter vessel operator's
1582 permit shall authorize the holder thereof and its employees to
1583 sell and serve alcoholic beverages to passengers of the permit
1584 holder during public tours, historical tours, ecological tours and
1585 sunset cruises provided by the permit holder. The permit shall
1586 authorize the holder to only sell alcoholic beverages, including
1587 native wines, to passengers of the charter vessel operator during
1588 public tours, historical tours, ecological tours and sunset
1589 cruises provided by the permit holder aboard the charter vessel
1590 operator for consumption during such tours and cruises on the
1591 premises of the charter vessel operator described in the permit.
1592 For the purposes of this paragraph (s), "charter vessel operator"
1593 means a common carrier that (i) is certified to carry at least
1594 forty-nine (49) passengers, (ii) operates only in the waters
1595 within the State of Mississippi, which lie south of Interstate 10
1596 in the three (3) most southern counties in the State of
1597 Mississippi, and lie adjacent to the State of Mississippi south of
1598 the three (3) most southern counties in the State of Mississippi,
1599 extending not further than one (1) mile south of such counties,
1600 and (iii) provides vessel services for tours and cruises in such
1601 waters as provided in this paragraph(s).

1602 (t) **Native spirit retailer's permit.** Except as
1603 otherwise provided in subsection (5) of this section, a native
1604 spirit retailer's permit shall be issued only to a holder of a



1605 Class 4 manufacturer's permit, and shall authorize the holder
1606 thereof to make retail sales of native spirits to consumers for
1607 on-premises consumption or to consumers in originally sealed and
1608 unopened containers at an establishment located on the premises of
1609 or in the immediate vicinity of a native distillery. When selling
1610 to consumers for on-premises consumption, a holder of a native
1611 spirit retailer's permit may add to the native spirit alcoholic
1612 beverages not produced on the premises, so long as the total
1613 volume of foreign beverage components does not exceed twenty
1614 percent (20%) of the mixed beverage. Hours of sale shall be the
1615 same as those authorized for on-premises permittees in the city or
1616 county in which the native spirit retailer is located.

1617 (u) **Delivery service permit.** Any individual, limited
1618 liability company, corporation or partnership registered to do
1619 business in this state is eligible to obtain a delivery service
1620 permit. Subject to the provisions of Section 67-1-51.1, this
1621 permit authorizes the permittee, or its employee or an independent
1622 contractor acting on its behalf, to deliver alcoholic beverages,
1623 beer, light wine and light spirit product from a licensed retailer
1624 to a person in this state who is at least twenty-one (21) years of
1625 age for the individual's use and not for resale. This permit does
1626 not authorize the delivery of alcoholic beverages, beer, light
1627 wine or light spirit product to the premises of a location with a
1628 permit for the manufacture, distribution or retail sale of
1629 alcoholic beverages, beer, light wine or light spirit product.



1630 The holder of a package retailer's permit or an on-premises
1631 retailer's permit under Section 67-1-51 or of a beer, light wine
1632 and light spirit product permit under Section 67-3-19 is
1633 authorized to apply for a delivery service permit as a privilege
1634 separate from its existing retail permit.

1635 (v) **Food truck permit.** A food truck permit shall
1636 authorize the holder of an on-premises retailer's permit to use a
1637 food truck to sell alcoholic beverages off its premises to guests
1638 who must consume the beverages in open containers. For the
1639 purposes of this paragraph (v), "food truck" means a fully encased
1640 food service establishment on a motor vehicle or on a trailer that
1641 a motor vehicle pulls to transport, and from which a vendor,
1642 standing within the frame of the establishment, prepares, cooks,
1643 sells and serves food for immediate human consumption. The term
1644 "food truck" does not include a food cart that is not motorized.
1645 Food trucks shall maintain such distance requirements from
1646 schools, churches, kindergartens and funeral homes as are required
1647 for on-premises retailer's permittees under this article, and all
1648 sales must be made within a valid leisure and recreation district
1649 established under Section 67-1-101. Food trucks cannot sell or
1650 serve alcoholic beverages unless also offering food prepared and
1651 cooked within the food truck, and permittees must maintain a
1652 twenty-five percent (25%) food sale revenue requirement based on
1653 the food sold from the food truck alone. The hours allowed for
1654 sale shall be the same as those for on-premises retailer's



1655 permittees in the location. This permit will not be required for
1656 the holder of a caterer's permit issued under this article to
1657 cater an event as allowed by law. Permittees must provide notice
1658 of not less than forty-eight (48) hours to the department of each
1659 location at which alcoholic beverages will be sold.

1660 (w) **On-premises tobacco permit.** An on-premises tobacco
1661 permit shall authorize the permittee to sell alcoholic beverages
1662 for consumption on the licensed premises. In addition to all
1663 other requirements to obtain an alcoholic beverage permit, the
1664 permittee must obtain and maintain a tobacco permit issued by the
1665 State of Mississippi, and have a capital investment of not less
1666 than Five Hundred Thousand Dollars (\$500,000.00) in the premises
1667 for which the permit is issued. In addition to alcoholic
1668 beverages, the permittee is authorized to sell only cigars,
1669 cheroots, tobacco pipes, pipe tobacco, and/or stogies.
1670 Additionally, seventy-five percent (75%) of the permittee's annual
1671 gross revenue must be derived from the sale of cigars, cheroots,
1672 tobacco pipes, pipe tobacco, and/or stogies. No food sales shall
1673 be required, but food may be sold on the premises. The issuance
1674 of this permit does not remove any obligation a permittee may have
1675 to follow local ordinances or actions prohibiting the use of
1676 tobacco products.

1677 (x) **Grocery store wine-only retailer's permit.** Except
1678 as otherwise provided in this paragraph (x), a grocery store
1679 wine-only retailer's permit shall authorize the holder thereof to



1680 sell wine at retail at a grocery store in original sealed and
1681 unopened packages not to be consumed on the premises where sold.
1682 Wine shall not be sold by any grocery store in any package or
1683 container containing less than fifty (50) milliliters by liquid
1684 measure. A grocery store wine-only retailer's permit, with prior
1685 approval from the department, shall authorize the holder thereof
1686 to sample the new product furnished by a manufacturer's
1687 representative or his employees at the permitted place of business
1688 so long as the sampling otherwise complies with this chapter and
1689 applicable department regulations. Such samples may not be
1690 provided to customers at the permitted place of business. Permits
1691 authorized under this paragraph (w) shall not be issued prior to
1692 July 1, 2026, and shall not be issued to a grocery store that is
1693 located within five hundred (500) feet of an establishment holding
1694 a package retailer's permit prior to July 1, 2026.

1695 (2) Except as otherwise provided in subsection (4) of this
1696 section, retail permittees may hold more than one (1) retail
1697 permit, at the discretion of the department.

1698 (3) (a) Except as otherwise provided in this subsection, no
1699 authority shall be granted to any person to manufacture, sell or
1700 store for sale any intoxicating liquor as specified in this
1701 article within four hundred (400) feet of any church, school
1702 (excluding any community college, junior college, college or
1703 university), kindergarten or funeral home. However, within an



1704 area zoned commercial or business, such minimum distance shall be
1705 not less than one hundred (100) feet.

1706 (b) A church or funeral home may waive the distance
1707 restrictions imposed in this subsection in favor of allowing
1708 issuance by the department of a permit, pursuant to subsection (1)
1709 of this section, to authorize activity relating to the
1710 manufacturing, sale or storage of alcoholic beverages which would
1711 otherwise be prohibited under the minimum distance criterion.
1712 Such waiver shall be in written form from the owner, the governing
1713 body, or the appropriate officer of the church or funeral home
1714 having the authority to execute such a waiver, and the waiver
1715 shall be filed with and verified by the department before becoming
1716 effective.

1717 (c) The distance restrictions imposed in this
1718 subsection shall not apply to the sale or storage of alcoholic
1719 beverages at a bed and breakfast inn listed in the National
1720 Register of Historic Places or to the sale or storage of alcoholic
1721 beverages in a historic district that is listed in the National
1722 Register of Historic Places, is a qualified resort area and is
1723 located in a municipality having a population greater than one
1724 hundred thousand (100,000) according to the latest federal
1725 decennial census.

1726 (d) The distance restrictions imposed in this
1727 subsection shall not apply to the sale or storage of alcoholic
1728 beverages at a qualified resort area as defined in Section



1729 67-1-5(o) (iii)32.

1730 (e) The distance restrictions imposed in this
1731 subsection shall not apply to the sale or storage of alcoholic
1732 beverages at a licensed premises in a building formerly owned by a
1733 municipality and formerly leased by the municipality to a
1734 municipal school district and used by the municipal school
1735 district as a district bus shop facility.

1736 (f) The distance restrictions imposed in this
1737 subsection shall not apply to the sale or storage of alcoholic
1738 beverages at a licensed premises in a building consisting of at
1739 least five thousand (5,000) square feet and located approximately
1740 six hundred (600) feet from the intersection of Mississippi
1741 Highway 15 and Mississippi Highway 4.

1742 (g) The distance restrictions imposed in this
1743 subsection shall not apply to the sale or storage of alcoholic
1744 beverages at a licensed premises in a building located at or near
1745 the intersection of Ward and Tate Streets and adjacent properties
1746 in the City of Senatobia, Mississippi.

1747 (h) The distance restrictions imposed in this
1748 subsection shall not apply to the sale or storage of alcoholic
1749 beverages at a theatre facility that features plays and other
1750 theatrical performances and productions and (i) is capable of
1751 seating more than seven hundred fifty (750) people, (ii) is owned
1752 by a municipality which has a population greater than ten thousand
1753 (10,000) according to the latest federal decennial census, (iii)



1754 was constructed prior to 1930, (iv) is on the National Register of
1755 Historic Places, and (v) is located in a historic district.

1756 (i) The distance restrictions imposed in this
1757 subsection shall not apply to the sale or storage of alcoholic
1758 beverages at a licensed premises in a building located
1759 approximately one and six-tenths (1.6) miles north of the
1760 intersection of Mississippi Highway 15 and Mississippi Highway 4
1761 on the west side of Mississippi Highway 15.

1762 (4) No person, either individually or as a member of a firm,
1763 partnership, limited liability company or association, or as a
1764 stockholder, officer or director in a corporation, shall own or
1765 control any interest in more than * * * six (6) package retailer's
1766 permits, nor shall such person's spouse, if living in the same
1767 household of such person, any relative of such person, if living
1768 in the same household of such person, or any other person living
1769 in the same household with such person own any interest in any
1770 other package retailer's permit; however, in the case of a person
1771 holding a package retailer's permit issued before July 1, 2024,
1772 such a person may own one (1) additional package retailer's permit
1773 if the additional permit is issued for a premises with a minimum
1774 capital investment of Twenty Million Dollars (\$20,000,000.00) that
1775 is part of a major retail development project and located in one
1776 (1) of the three (3) most southern counties in the State of
1777 Mississippi, and not within one hundred (100) miles of another
1778 location in the State of Mississippi, for which the permittee



1779 holds such a permit which, when combined with the number of
1780 package retailer's permits owned by the person or in which the
1781 person has a controlling interest, would total more than six (6)
1782 package retailer's permits.

1783 (5) (a) In addition to any other authority granted under
1784 this section, the holder of a permit issued under subsection
1785 (1)(c), (e), (f), (g), (l), (n) and/or (o) of this section may
1786 sell or otherwise provide alcoholic beverages and/or wine to a
1787 patron of the permit holder in the manner authorized in the permit
1788 and the patron may remove an open glass, cup or other container of
1789 the alcoholic beverage and/or wine from the licensed premises and
1790 may possess and consume the alcoholic beverage or wine outside of
1791 the licensed premises if: (i) the licensed premises is located
1792 within a leisure and recreation district created under Section
1793 67-1-101 and (ii) the patron remains within the boundaries of the
1794 leisure and recreation district while in possession of the
1795 alcoholic beverage or wine.

1796 (b) Nothing in this subsection shall be construed to
1797 allow a person to bring any alcoholic beverages into a permitted
1798 premises except to the extent otherwise authorized by this
1799 article.

1800 **SECTION 3.** Section 27-71-5, Mississippi Code of 1972, is
1801 amended as follows:

1802 27-71-5. (1) Upon each person approved for a permit under
1803 the provisions of the Alcoholic Beverage Control Law and



1804 amendments thereto, there is levied and imposed for each location
1805 for the privilege of engaging and continuing in this state in the
1806 business authorized by such permit, an annual privilege license
1807 tax in the amount provided in the following schedule:

1808 (a) Except as otherwise provided in this subsection
1809 (1), manufacturer's permit, Class 1, distiller's and/or
1810 rectifier's:

1811 (i) For a permittee with annual production of
1812 five thousand (5,000) gallons or more.....\$4,500.00

1813 (ii) For a permittee with annual production under five thousand
1814 (5,000) gallons.....\$2,800.00

1815 (b) Manufacturer's permit, Class 2, wine
1816 manufacturer.....\$1,800.00

1817 (c) Manufacturer's permit, Class 3, native wine
1818 manufacturer per ten thousand (10,000) gallons or part thereof
1819 produced.....\$ 10.00

1820 (d) Manufacturer's permit, Class 4, native spirit
1821 manufacturer per one thousand (1,000) gallons or part thereof
1822 produced.....\$ 300.00

1823 (e) Native wine retailer's permit.....\$ 50.00

1824 (f) Package retailer's permit, each.....\$ 900.00

1825 (g) On-premises retailer's permit, except for clubs and
1826 common carriers, each.....\$ 450.00



1827	(h)	On-premises retailer's permit for wine of more than	
1828		five percent (5%) alcohol by weight, but not more than twenty-one	
1829		percent (21%) alcohol by weight, each.....	\$ 225.00
1830	(i)	On-premises retailer's permit for clubs...	\$ 225.00
1831	(j)	On-premises retailer's permit for common carriers,	
1832		per car, plane, or other vehicle.....	\$ 120.00
1833	(k)	Solicitor's permit, regardless of any other	
1834		provision of law, solicitor's permits shall be issued only in the	
1835		discretion of the department.....	\$ 100.00
1836	(l)	Filing fee for each application except for an	
1837		employee identification card.....	\$ 25.00
1838	(m)	Temporary permit, Class 1, each.....	\$ 10.00
1839	(n)	Temporary permit, Class 2, each.....	\$ 50.00
1840	(o)	(i) Caterer's permit.....	\$ 600.00
1841		(ii) Caterer's permit for holders of on-premises	
1842		retailer's permit.....	\$ 150.00
1843	(p)	Research permit.....	\$ 100.00
1844	(q)	Temporary permit, Class 3 (wine only).....	\$ 10.00
1845	(r)	Special service permit.....	\$ 225.00
1846	(s)	Merchant permit.....	\$ 225.00
1847	(t)	Temporary alcoholic beverages charitable auction	
1848		permit.....	\$ 10.00
1849	(u)	Event venue retailer's permit.....	\$ 225.00
1850	(v)	Temporary theatre permit, each.....	\$ 10.00
1851	(w)	Charter ship operator's permit.....	\$ 100.00



1852	(x)	Distillery retailer's permit.....	\$ 450.00
1853	(y)	Festival wine permit.....	\$ 10.00
1854	(z)	Charter vessel operator's permit.....	\$ 100.00
1855	(aa)	Native spirit retailer's permit.....	\$ 50.00
1856	(ab)	Delivery service permit.....	\$ 500.00
1857	(ac)	Food truck permit.....	\$ 100.00
1858	(ad)	On-premises tobacco permit.....	\$ 450.00
1859	(ae)	<u>Grocery store wine-only retailer's permit,</u>	
1860		<u>each location.....</u>	<u>\$ 900.00</u>

1861 In addition to the filing fee imposed by paragraph (1) of
1862 this subsection, a fee to be determined by the Department of
1863 Revenue may be charged to defray costs incurred to process
1864 applications. The additional fees shall be paid into the State
1865 Treasury to the credit of a special fund account, which is hereby
1866 created, and expenditures therefrom shall be made only to defray
1867 the costs incurred by the Department of Revenue in processing
1868 alcoholic beverage applications. Any unencumbered balance
1869 remaining in the special fund account on June 30 of any fiscal
1870 year shall lapse into the State General Fund.

1871 All privilege taxes imposed by this section shall be paid in
1872 advance of doing business. A new permittee whose privilege tax is
1873 determined by production volume will pay the tax for the first
1874 year in accordance with department regulations. The additional
1875 privilege tax imposed for an on-premises retailer's permit based
1876 upon purchases shall be due and payable on demand.



1877 Paragraph (y) of this subsection shall stand repealed from
1878 and after July 1, 2026.

1879 (2) (a) There is imposed and shall be collected from each
1880 permittee, except a common carrier, solicitor, a temporary
1881 permittee or a delivery service permittee, by the department, an
1882 additional license tax equal to the amounts imposed under
1883 subsection (1) of this section for the privilege of doing business
1884 within any municipality or county in which the licensee is
1885 located.

1886 (b) (i) In addition to the tax imposed in paragraph
1887 (a) of this subsection, there is imposed and shall be collected by
1888 the department from each permittee described in subsection (1)(g),
1889 (h), (i), (n) and (u) of this section, an additional license tax
1890 for the privilege of doing business within any municipality or
1891 county in which the licensee is located in the amount of Two
1892 Hundred Twenty-five Dollars (\$225.00) on purchases exceeding Five
1893 Thousand Dollars (\$5,000.00) and Two Hundred Twenty-five Dollars
1894 (\$225.00) for each additional purchase of Five Thousand Dollars
1895 (\$5,000.00), or fraction thereof.

1896 (ii) In addition to the tax imposed in paragraph
1897 (a) of this subsection, there is imposed and shall be collected by
1898 the department from each permittee described in subsection (1)(o)
1899 and (s) of this section, an additional license tax for the
1900 privilege of doing business within any municipality or county in
1901 which the licensee is located in the amount of Two Hundred Fifty



1902 Dollars (\$250.00) on purchases exceeding Five Thousand Dollars
1903 (\$5,000.00) and Two Hundred Twenty-five Dollars (\$225.00) for each
1904 additional purchase of Five Thousand Dollars (\$5,000.00), or
1905 fraction thereof.

1906 (iii) Any person who has paid the additional
1907 privilege license tax imposed by this paragraph, and whose permit
1908 is renewed, may add any unused fraction of Five Thousand Dollars
1909 (\$5,000.00) purchases to the first Five Thousand Dollars
1910 (\$5,000.00) purchases authorized by the renewal permit, and no
1911 additional license tax will be required until purchases exceed the
1912 sum of the two (2) figures.

1913 (c) If the licensee is located within a municipality,
1914 the department shall pay the amount of additional license tax
1915 collected under this section to the municipality, and if outside a
1916 municipality the department shall pay the additional license tax
1917 to the county in which the licensee is located. Payments by the
1918 department to the respective local government subdivisions shall
1919 be made once each month for any collections during the preceding
1920 month.

1921 (3) When an application for any permit, other than for
1922 renewal of a permit, has been rejected by the department, such
1923 decision shall be final. Appeal may be made in the manner
1924 provided by Section 67-1-39. Another application from an
1925 applicant who has been denied a permit shall not be reconsidered
1926 within a twelve-month period.



1927 (4) The number of permits issued by the department shall not
1928 be restricted or limited on a population basis; however, the
1929 foregoing limitation shall not be construed to preclude the right
1930 of the department to refuse to issue a permit because of the
1931 undesirability of the proposed location.

1932 (5) If any person shall engage or continue in any business
1933 which is taxable under this section without having paid the tax as
1934 provided in this section, the person shall be liable for the full
1935 amount of the tax plus a penalty thereon equal to the amount
1936 thereof, and, in addition, shall be punished by a fine of not more
1937 than One Thousand Dollars (\$1,000.00), or by imprisonment in the
1938 county jail for a term of not more than six (6) months, or by both
1939 such fine and imprisonment, in the discretion of the court.

1940 (6) It shall be unlawful for any person to consume alcoholic
1941 beverages on the premises of any hotel restaurant, restaurant,
1942 club or the interior of any public place defined in Chapter 1,
1943 Title 67, Mississippi Code of 1972, when the owner or manager
1944 thereof displays in several conspicuous places inside the
1945 establishment and at the entrances of establishment a sign
1946 containing the following language: NO ALCOHOLIC BEVERAGES
1947 ALLOWED.

1948 **SECTION 4.** Section 67-1-41, Mississippi Code of 1972, is
1949 amended as follows:

1950 67-1-41. (1) The department is hereby created a wholesale
1951 distributor and seller of alcoholic beverages, not including malt



1952 liquors, within the State of Mississippi. It is granted the right
1953 to import and sell alcoholic beverages at wholesale within the
1954 state, and no person who is granted the right to sell, distribute
1955 or receive alcoholic beverages at retail shall purchase any
1956 alcoholic beverages from any source other than the department,
1957 except as authorized in subsections (4), (9) and (12) of this
1958 section. The department may establish warehouses, and the
1959 department may purchase alcoholic beverages in such quantities and
1960 from such sources as it may deem desirable and sell the alcoholic
1961 beverages to authorized permittees within the state including, at
1962 the discretion of the department, any retail distributors
1963 operating within any military post or qualified resort areas
1964 within the boundaries of the state, keeping a correct and accurate
1965 record of all such transactions and exercising such control over
1966 the distribution of alcoholic beverages as seem right and proper
1967 in keeping with the provisions or purposes of this article.

1968 (2) No person for the purpose of sale shall manufacture,
1969 distill, brew, sell, possess, export, transport, distribute,
1970 warehouse, store, solicit, take orders for, bottle, rectify,
1971 blend, treat, mix or process any alcoholic beverage except in
1972 accordance with authority granted under this article, or as
1973 otherwise provided by law for native wines or native spirits.

1974 (3) No alcoholic beverage intended for sale or resale shall
1975 be imported, shipped or brought into this state for delivery to



1976 any person other than as provided in this article, or as otherwise
1977 provided by law for native wines or native spirits.

1978 (4) The department may promulgate rules and regulations
1979 which authorize on-premises retailers to purchase limited amounts
1980 of alcoholic beverages from package retailers and for package
1981 retailers to purchase limited amounts of alcoholic beverages from
1982 other package retailers. The department shall develop and provide
1983 forms to be completed by the on-premises retailers and the package
1984 retailers verifying the transaction. The completed forms shall be
1985 forwarded to the department within a period of time prescribed by
1986 the department.

1987 (5) The department may promulgate rules which authorize the
1988 holder of a package retailer's permit or grocery store wine-only
1989 retailer's permit to permit individual retail purchasers of
1990 packages of alcoholic beverages to return, for exchange, credit or
1991 refund, limited amounts of original sealed and unopened packages
1992 of alcoholic beverages purchased by the individual from the
1993 package retailer or grocery store.

1994 (6) The department shall maintain all forms to be completed
1995 by applicants necessary for licensure by the department at all
1996 district offices of the department.

1997 (7) The department may promulgate rules which authorize the
1998 manufacturer of an alcoholic beverage or wine to import, transport
1999 and furnish or give a sample of alcoholic beverages or wines to
2000 the holders of package retailer's permits, on-premises retailer's



2001 permits, native wine or native spirit retailer's permits * * *,
2002 temporary retailer's permits and grocery store wine-only
2003 retailer's permits who have not previously purchased the brand of
2004 that manufacturer from the department. For each holder of the
2005 designated permits, the manufacturer may furnish not more than
2006 five hundred (500) milliliters of any brand of alcoholic beverage
2007 and not more than three (3) liters of any brand of wine.

2008 (8) The department may promulgate rules disallowing open
2009 product sampling of alcoholic beverages or wines by the holders of
2010 package retailer's permits and permitting open product sampling of
2011 alcoholic beverages by the holders of on-premises retailer's
2012 permits. Permitted sample products shall be plainly identified
2013 "sample" and the actual sampling must occur in the presence of the
2014 manufacturer's representatives during the legal operating hours of
2015 on-premises retailers.

2016 (9) The department may promulgate rules and regulations that
2017 authorize the holder of a research permit to import and purchase
2018 limited amounts of alcoholic beverages from importers, wineries
2019 and distillers of alcoholic beverages or from the department. The
2020 department shall develop and provide forms to be completed by the
2021 research permittee verifying each transaction. The completed
2022 forms shall be forwarded to the department within a period of time
2023 prescribed by the department. The records and inventory of
2024 alcoholic beverages shall be open to inspection at any time by the



2025 Director of the Alcoholic Beverage Control Division or any duly
2026 authorized agent.

2027 (10) The department may promulgate rules facilitating a
2028 retailer's on-site pickup of alcoholic beverages sold by the
2029 department or as authorized by the department, including, but not
2030 limited to, native wines and native spirits, so that those
2031 alcoholic beverages may be delivered to the retailer at the
2032 manufacturer's location instead of via shipment from the
2033 department's warehouse.

2034 (11) **[Through June 30, 2026]** This section shall not apply
2035 to alcoholic beverages authorized to be sold by the holder of a
2036 distillery retailer's permit or a festival wine permit.

2037 (11) **[From and after July 1, 2026]** This section shall not
2038 apply to alcoholic beverages authorized to be sold by the holder
2039 of a distillery retailer's permit.

2040 (12) (a) An individual resident of this state who is at
2041 least twenty-one (21) years of age may purchase wine from a winery
2042 and have the purchase shipped into this state so long as it is
2043 shipped to a package retailer permittee in Mississippi; however,
2044 the permittee shall pay to the department all taxes, fees and
2045 surcharges on the wine that are imposed upon the sale of wine
2046 shipped by the department or its warehouse operator. No credit
2047 shall be provided to the permittee for any taxes paid to another
2048 state as a result of the transaction. Package retailers may
2049 charge a service fee for receiving and handling shipments from



2050 wineries on behalf of the purchasers. The department shall
2051 develop and provide forms to be completed by the package retailer
2052 permittees verifying the transaction. The completed forms shall
2053 be forwarded to the department within a period of time prescribed
2054 by the department.

2055 (b) The purchaser of wine that is to be shipped to a
2056 package retailer's store shall be required to get the prior
2057 approval of the package retailer before any wine is shipped to the
2058 package retailer. A purchaser is limited to no more than ten (10)
2059 cases of wine per year to be shipped to a package retailer. A
2060 package retailer shall notify a purchaser of wine within two (2)
2061 days after receiving the shipment of wine. If the purchaser of
2062 the wine does not pick up or take the wine from the package
2063 retailer within thirty (30) days after being notified by the
2064 package retailer, the package retailer may sell the wine as part
2065 of his inventory.

2066 (c) Shipments of wine into this state under this
2067 section shall be made by a duly licensed carrier. It shall be the
2068 duty of every common or contract carrier, and of every firm or
2069 corporation that shall bring, carry or transport wine from outside
2070 the state for delivery inside the state to package retailer
2071 permittees on behalf of consumers, to prepare and file with the
2072 department, on a schedule as determined by the department, of
2073 known wine shipments containing the name of the common or contract
2074 carrier, firm or corporation making the report, the period of time



2075 covered by said report, the name and permit number of the winery,
2076 the name and permit number of the package retailer permittee
2077 receiving such wine, the weight of the package delivered to each
2078 package retailer permittee, a unique tracking number, and the date
2079 of delivery. Reports received by the department shall be made
2080 available by the department to the public via the Mississippi
2081 Public Records Act process in the same manner as other state
2082 alcohol filings.

2083 Upon the department's request, any records supporting the
2084 report shall be made available to the department within a
2085 reasonable time after the department makes a written request for
2086 such records. Any records containing information relating to such
2087 reports shall be kept and preserved for a period of two (2) years,
2088 unless their destruction sooner is authorized, in writing, by the
2089 department, and shall be open and available to inspection by the
2090 department upon the department's written request. Reports shall
2091 also be made available to any law enforcement or regulatory body
2092 in the state in which the railroad company, express company,
2093 common or contract carrier making the report resides or does
2094 business.

2095 Any common or contract carrier that willfully fails to make
2096 reports, as provided by this section or any of the rules and
2097 regulations of the department for the administration and
2098 enforcement of this section, is subject to a notification of
2099 violation. In the case of a continuing failure to make reports,



2100 the common or contract carrier is subject to possible license
2101 suspension and revocation at the department's discretion.

2102 (d) A winery that ships wine under this section shall
2103 be deemed to have consented to the jurisdiction of the courts of
2104 this state, of the department, of any other state agency regarding
2105 the enforcement of this section, and of any related law, rules or
2106 regulations.

2107 (e) Any person who makes, participates in, transports,
2108 imports or receives a shipment in violation of this section is
2109 guilty of a misdemeanor and, upon conviction thereof, shall be
2110 punished by a fine of One Thousand Dollars (\$1,000.00) or
2111 imprisonment in the county jail for not more than six (6) months,
2112 or both. Each shipment shall constitute a separate offense.

2113 (13) If any provision of this article, or its application to
2114 any person or circumstance, is determined by a court to be invalid
2115 or unconstitutional, the remaining provisions shall be construed
2116 in accordance with the intent of the Legislature to further limit
2117 rather than expand commerce in alcoholic beverages to protect the
2118 health, safety, and welfare of the state's residents, and to
2119 enhance strict regulatory control over taxation, distribution and
2120 sale of alcoholic beverages through the three-tier regulatory
2121 system imposed by this article upon all alcoholic beverages to
2122 curb relationships and practices calculated to stimulate sales and
2123 impair the state's policy favoring trade stability and the
2124 promotion of temperance.



2125 **SECTION 5.** Section 67-1-75, Mississippi Code of 1972, is
2126 amended as follows:

2127 67-1-75. If the holder of a package retailer's permit or a
2128 grocery store wine-only retailer's permit, or any employee
2129 thereof:

2130 (a) Shall sell, offer for sale or permit to be sold in,
2131 on or about the premises covered by such permit any alcoholic
2132 beverages except in the original sealed and unopened packages; or

2133 (b) Shall permit the drinking or consumption of any
2134 alcoholic beverages in, on or about the premises covered by such
2135 permit except as may be otherwise authorized by this article; or

2136 (c) Shall sell, offer for sale or permit the sale in,
2137 on or about the premises of alcoholic beverages in any package or
2138 container containing less than fifty (50) milliliters by liquid
2139 measure; then such person or employee shall be guilty of a
2140 misdemeanor and, upon conviction, shall be punished by a fine of
2141 not more than One Thousand Dollars (\$1,000.00) or by imprisonment
2142 in the county jail for a term of not more than one (1) year, or by
2143 both such fine and imprisonment, in the discretion of the court.

2144 In addition, in the case of the commission of any of such offenses
2145 by the holder of a permit, it shall be the duty of the * * *
2146 department forthwith to revoke the permit held by such person and
2147 conviction of the criminal offense shall not be a condition
2148 precedent to such revocation.



2149 **SECTION 6.** Section 67-1-83, Mississippi Code of 1972, is
2150 amended as follows:

2151 67-1-83. (1) It shall be unlawful for any permittee or any
2152 employee or agent thereof to sell or furnish any alcoholic
2153 beverage to any person who is visibly intoxicated, or to any
2154 person who is known to habitually drink alcoholic beverages to
2155 excess, or to any person who is known to be an habitual user of
2156 narcotics or other habit-forming drugs. It shall also be unlawful
2157 for the holder of any package retailer's permit or grocery store
2158 wine-only retailer's permit to sell any alcoholic beverages except
2159 by delivery in person to the purchaser at the place of business of
2160 the permittee, unless the holder of a package retailer's permit
2161 also holds a delivery service permit or uses a delivery service
2162 permittee to effect delivery.

2163 (2) It shall be unlawful for any permittee or any employee
2164 or agent thereof to sell or furnish any alcoholic beverage to any
2165 person to whom the department has, after investigation, decided to
2166 prohibit the sale of those beverages because of an appeal to the
2167 department so to do by the husband, wife, father, mother, brother,
2168 sister, child, or employer of the person. The interdiction in
2169 those cases shall last until removed by the department, but no
2170 person shall be held to have violated this subsection unless he
2171 has been informed by the department, by registered letter, that it
2172 is forbidden to sell to that individual or unless that fact is
2173 otherwise known to the permittee or its employee or agent.



2174 (3) It shall be unlawful for any holder of a package
2175 retailer's permit or a grocery store wine-only retailer's permit,
2176 or any employee or agent thereof, engaged solely in the business
2177 of package retail sales under this article to sell or furnish any
2178 alcoholic beverage before 10:00 a.m. and after 10:00 p.m. or to
2179 sell alcoholic beverages on Sunday and Christmas Day.

2180 (4) Any person who violates any of the provisions of this
2181 section shall be guilty of a misdemeanor and, upon conviction,
2182 shall be punished by a fine of not more than Five Hundred Dollars
2183 (\$500.00) or by imprisonment in the county jail for a term of not
2184 more than six (6) months, or by both that fine and imprisonment,
2185 in the discretion of the court. In addition to any other
2186 penalties prescribed by law, the * * * department may immediately
2187 revoke the permit of any permittee who violates the provisions of
2188 this section.

2189 **SECTION 7.** Section 67-1-85, Mississippi Code of 1972, is
2190 amended as follows:

2191 67-1-85. (1) The holder of a package retailer's permit or
2192 grocery store wine-only retailer's permit may have signs, lighted
2193 or otherwise, on the outside of the premises covered by his permit
2194 which advertise, announce or advise of the sale of alcoholic
2195 beverages in or on * * * the premises. Wherever the sign is
2196 located on the premises, the name of the business shall also
2197 include the permit number thereof, preceded by the words "A.B.C.
2198 Permit No."



2199 (2) It shall be lawful to advertise alcoholic beverages by
2200 means of signs, billboards or displays on or along any road,
2201 highway, street or building.

2202 (3) It shall be lawful for publishers, broadcasters and
2203 other kinds, types or forms of public and private advertising
2204 media to advertise alcoholic beverages; however, no alcoholic
2205 beverages may be advertised during, or within five (5) minutes
2206 preceding or following, any television broadcast which consists
2207 primarily of animated material intended for viewing by young
2208 children.

2209 (4) Notwithstanding the provisions of this section to the
2210 contrary, it shall be unlawful to advertise alcoholic beverages by
2211 means of signs, billboards or displays in any municipality, county
2212 or judicial district which has not voted pursuant to the
2213 provisions of this article to legalize the sale of alcoholic
2214 beverages.

2215 **SECTION 8.** This act shall take effect and be in force from
2216 and after July 1, 2025.

