

By: Senator(s) Robinson

To: Tourism; Finance

SENATE BILL NO. 2869

1 AN ACT TO AMEND SECTIONS 67-11-1, 67-11-3, 67-11-5, 67-11-7,
2 67-11-9, 67-11-11, 67-1-5, 67-1-13, 67-1-37, 67-1-41, 67-1-45,
3 67-1-73, 27-4-3, 27-71-21, 27-77-1 AND 27-77-17, MISSISSIPPI CODE
4 OF 1972, TO ADD CRAFT SPIRITS TO MISSISSIPPI NATIVE SPIRIT LAWS;
5 TO AMEND SECTIONS 67-1-51 AND 27-71-5, MISSISSIPPI CODE OF 1972,
6 TO AMEND PERMITTING REQUIREMENTS TO CONFORM; AND FOR RELATED
7 PURPOSES.

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

9 **SECTION 1.** Section 67-11-1, Mississippi Code of 1972, is
10 amended as follows:

11 67-11-1. This chapter shall be known and may be cited as the
12 "Mississippi Native and Craft Spirits Law."

13 **SECTION 2.** Section 67-11-3, Mississippi Code of 1972, is
14 amended as follows:

15 67-11-3. For purposes of this chapter, the following words
16 and phrases shall have the definitions ascribed herein, unless the
17 context otherwise requires:

18 (a) "Native spirit" shall mean any beverage, produced
19 in Mississippi for sale, manufactured primarily by the
20 distillation of fermented grain, starch, molasses or sugar



21 produced in Mississippi, including dilutions and mixtures of these
22 beverages. In order to be classified as "native spirit" under the
23 provisions of this chapter, at least fifty-one percent (51%) of
24 the finished product by volume shall have been obtained from
25 distillation of fermented grain, starch, molasses or sugar grown
26 and produced in Mississippi.

27 (b) "Craft spirit" shall mean any alcoholic beverage
28 produced in whole or in part in Mississippi by a distillery
29 created under the laws of Mississippi at a location within
30 Mississippi.

31 (* * *c) "Native distillery" shall mean any place or
32 establishment within this state where native spirit is produced in
33 whole or in part for sale.

34 (d) "Craft distillery" shall mean any place or
35 establishment within this state where craft spirit is produced in
36 whole or in part.

37 (* * *e) "Produce" shall mean to do or to perform any
38 act or thing in the process of making native spirit or craft
39 spirit, including the manufacture, importation, bottling, and
40 storage of alcoholic liquor and its distribution and sale.

41 (* * *f) "Person" shall mean one or more natural
42 persons, or a corporation, partnership or association.

43 (* * *g) "Producer" shall mean any person who owns,
44 operates or conducts a native distillery or craft distillery, but
45 it does not mean the employees of such persons.



46 (* * *h) "Consumer" shall mean any person who
47 purchases native spirit or craft spirit for the purpose of
48 consuming it, giving it away, or distributing it in any way other
49 than by sale, barter or exchange.

50 (* * *i) "Department" shall mean the Mississippi
51 Department of Revenue.

52 (* * *j) "Division" shall mean the Alcoholic Beverage
53 Control Division of the department.

54 **SECTION 3.** Section 67-11-5, Mississippi Code of 1972, is
55 amended as follows:

56 67-11-5. It shall be lawful to produce native spirit or
57 craft spirit in the State of Mississippi and to sell such native
58 spirit or craft spirit within or without this state. Native
59 spirit or craft spirit shall be subject to the gallonage excise
60 tax levied by Section 67-11-11.

61 The production of native spirit or craft spirit is hereby
62 declared, under the laws of this state, to be a privilege and, as
63 such, shall be subject to the privilege license tax levied by
64 Section 67-11-11.

65 **SECTION 4.** Section 67-11-7, Mississippi Code of 1972, is
66 amended as follows:

67 67-11-7. (1) Every native distillery or craft distillery in
68 the State of Mississippi shall apply for a permit as provided for
69 in Section 67-1-51 and shall be issued said initial and renewal
70 permit by the department upon meeting the qualifications and



requirements set forth by law or regulation for permits authorized by Section 67-1-51.

(2) Every native distillery or craft distillery shall register with the Secretary of State, shall show the location and permit number of the distillery, shall show the name and address of the producer owning, conducting or operating the distillery, shall show the name and address of all local agents and such other pertinent information which may be required by the Secretary of State, and shall appoint an agent for service of process within the State of Mississippi.

SECTION 5. Section 67-11-9, Mississippi Code of 1972, is amended as follows:

67-11-9. (1) Within the State of Mississippi, every native distillery or craft distillery is authorized to make sales to the department, to licensed retail permittees, or to consumers at the location of the native distillery or * * * craft distillery or at any tasting room location or locations within five (5) miles of the native distillery or craft distillery. Further every native distillery or craft distillery is authorized to have one permanent satellite tasting room sales location in any other location in the state that otherwise allows the sale of alcoholic beverages.

Every native distillery or craft distillery is authorized to make sales to any producer, manufacturer, wholesaler, retailer or consumer located outside of the State of Mississippi who is authorized by law to purchase the same.



(2) With respect to native spirits or craft spirits sold by the department to retailers under Section 67-1-41, the native distillery or craft distillery may hold those spirits for onsite pickup at the distillery or any of its sales tasting room locations instead of shipping them to the department warehouse, at the option of the retailer and pursuant to any rules promulgated by the department. Further, the native or craft distillery may directly ship those spirits to the licensed retail permittees, pursuant to any rules promulgated by the department.

SECTION 6. Section 67-11-11, Mississippi Code of 1972, is amended as follows:

67-11-11. (1) Upon every producer holding a permit for the production of native spirits or craft spirit, there is levied and imposed for each location for the privilege of engaging and continuing in this state in the production of native spirits or craft spirit an annual privilege license tax in an amount equal to Three Hundred Dollars (\$300.00) for each one thousand (1,000) gallons, or any part thereof, of native spirits or craft spirit produced by the distillery.

(2) There is levied and assessed an excise tax upon each case of native spirit or craft spirit sold by a producer to any source to be collected from the producer in the amount provided for in Section 27-71-7. However, native spirit or craft spirit produced in Mississippi for export and sale without this state and native spirit or craft spirit produced in Mississippi and sold to



the department shall not be subject to the excise tax, nor shall the tax accrue or be collected on native spirits craft spirits dispensed, as free samples in quantities of not more than two (2) ounces, in the tasting rooms of a native distillery or a craft distillery.

(3) The privilege tax imposed by subsection (1) of this section shall be collected in the same manner as presently provided by law for the collection of other alcoholic beverages. The excise tax imposed by subsection (2) of this section shall be reported monthly by the producer to the department on all sales made in Mississippi to consumers at the location of the native distillery * * * or craft distillery, along with a statement of gallonage produced during that month, and the producer shall remit the tax due and owing with each report. The producer shall also include in the report a statement of gallonage sold and exported for sale outside this state.

(4) All taxes levied by and collected under this section shall be deposited in the State General Fund.

SECTION 7. Section 67-1-5, Mississippi Code of 1972, is amended as follows:

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

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



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

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

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

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

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



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

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

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

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

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

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

(l) "Hotel" means an establishment within a municipality, or within a qualified resort area approved as such by the department, where, in consideration of payment, food and lodging are habitually furnished to travelers and wherein are



194 located at least twenty (20) adequately furnished and completely
195 separate sleeping rooms with adequate facilities that persons
196 usually apply for and receive as overnight accommodations. Hotels
197 in towns or cities of more than twenty-five thousand (25,000)
198 population are similarly defined except that they must have fifty
199 (50) or more sleeping rooms. Any such establishment described in
200 this paragraph with less than fifty (50) beds shall operate one or
201 more regular dining rooms designed to be constantly frequented by
202 customers each day. When used in this article, the word "hotel"
203 shall also be construed to include any establishment that meets
204 the definition of "bed and breakfast inn" as provided in this
205 section.

206 (m) "Restaurant" means:

207 (i) A place which is regularly and in a bona fide
208 manner used and kept open for the serving of meals to guests for
209 compensation, which has suitable seating facilities for guests,
210 and which has suitable kitchen facilities connected therewith for
211 cooking an assortment of foods and meals commonly ordered at
212 various hours of the day; the service of such food as sandwiches
213 and salads only shall not be deemed in compliance with this
214 requirement. Except as otherwise provided in this paragraph, no
215 place shall qualify as a restaurant under this article unless
216 twenty-five percent (25%) or more of the revenue derived from such
217 place shall be from the preparation, cooking and serving of meals
218 and not from the sale of beverages, or unless the value of food



219 given to and consumed by customers is equal to twenty-five percent
220 (25%) or more of total revenue; or

221 (ii) Any privately owned business located in a
222 building in a historic district where the district is listed in
223 the National Register of Historic Places, where the building has a
224 total occupancy rating of not less than one thousand (1,000) and
225 where the business regularly utilizes ten thousand (10,000) square
226 feet or more in the building for live entertainment, including not
227 only the stage, lobby or area where the audience sits and/or
228 stands, but also any other portion of the building necessary for
229 the operation of the business, including any kitchen area, bar
230 area, storage area and office space, but excluding any area for
231 parking. In addition to the other requirements of this
232 subparagraph, the business must also serve food to guests for
233 compensation within the building and derive the majority of its
234 revenue from event-related fees, including, but not limited to,
235 admission fees or ticket sales to live entertainment in the
236 building, and from the rental of all or part of the facilities of
237 the business in the building to another party for a specific event
238 or function.

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

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



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

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

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

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

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

The department may, in its discretion, waive the five-year provision of this paragraph. In order to qualify under this paragraph, a club must file with the department, at the time of its application for a license under this article, two (2) copies of a list of the names and residences of its members and similarly



file, within ten (10) days after the election of any additional member, his name and address. Each club applying for a license shall also file with the department at the time of the application a copy of its articles of association, charter of incorporation, bylaws or other instruments governing the business and affairs thereof.

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



waiver shall be filed with and verified by the department before becoming effective.

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

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

(iii) The term includes:

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

2. The clubhouse and associated golf course, tennis courts and related facilities and swimming pool and related facilities where the golf course, tennis courts and related



317 facilities and swimming pool and related facilities are adjacent
318 to one or more planned residential developments and the golf
319 course and all such developments collectively include at least
320 seven hundred fifty (750) acres and at least four hundred (400)
321 residential units;

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

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

331 5. Any facility that is located in a
332 municipality that is bordered by the Pearl River, traversed by
333 Mississippi Highway 25, adjacent to the boundaries of the Jackson
334 International Airport and is located in a county which has voted
335 against coming out from under the dry law; however, any such
336 facility may only be located in areas designated by the governing
337 authorities of such municipality;

338 6. Any municipality with a population in
339 excess of ten thousand (10,000) according to the latest federal
340 decennial census that is located in a county that is bordered by
341 the Pearl River and is not traversed by Interstate Highway 20,



with a population in excess of forty-five thousand (45,000)
according to the latest federal decennial census;

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

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

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

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

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

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

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

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



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

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

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

10. Any facility that:

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

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

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

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

11. Any facility and related property:



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

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

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

401 12. Any facility and related property that:

402 a. Consist of at least eight thousand
403 (8,000) square feet being heated and cooled,

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

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

408 13. The clubhouse and associated golf course
409 where the golf course is adjacent to one or more residential
410 developments and the golf course and all such developments
411 collectively include at least two hundred (200) acres and at least
412 one hundred fifty (150) residential units and are located a. in a
413 county that has voted against coming out from under the dry law;
414 and b. outside of but in close proximity to a municipality in such



415 county which has voted under Section 67-1-14, after January 1,
416 2013, to come out from under the dry law;

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

421 15. a. Land that is planned for mixed-use
422 development and consists of at least two hundred (200) contiguous
423 acres with one or more planned residential developments
424 collectively planned to include at least two hundred (200)
425 residential units when completed, and also including a facility
426 that consists of at least four thousand (4,000) square feet that
427 is not part of such land but is located adjacent to or in close
428 proximity thereto, and which land is located:

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

431 B. Outside the corporate limits of
432 any municipality in such county and adjacent to or in close
433 proximity to a golf course located in a municipality in such
434 county, and

435 C. Within one (1) mile of a state
436 institution of higher learning;

437 b. The board of supervisors of such
438 county may by resolution or other order:



439 A. Specify the hours of operation
440 of facilities that offer alcoholic beverages for sale,

441 B. Specify the percentage of
442 revenue that facilities that offer alcoholic beverages for sale
443 must derive from the preparation, cooking and serving of meals and
444 not from the sale of beverages, and

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

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

453 17. One hundred five (105) contiguous acres,
454 more or less, located in Hinds County, Mississippi, and in the
455 City of Jackson, Mississippi, whereon are constructed a variety of
456 buildings, improvements, grounds or objects for the purpose of
457 holding events thereon to promote agricultural and industrial
458 development in Mississippi;

459 18. Land that is owned by a state institution
460 of higher learning, land that is owned by an entity that is bound
461 by an affiliation agreement with a state institution of higher
462 learning, or land that is owned by one or more other entities so
463 long as such other entities are solely owned, either directly or



through additional entities, by an institution of higher learning and/or one or more entities bound by affiliation agreements with such institution, and:

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

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

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

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

19. Any facility and related property:



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

494 b. Located in a county that has not
495 voted to come out from under the dry law and outside of but in
496 close proximity to a municipality located in such county and which
497 municipality has voted to come out from under the dry law;

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

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

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

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



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

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

521 a. Specify the hours of operation of
522 facilities that offer alcoholic beverages for sale;

523 b. Specify the percentage of revenue
524 that facilities that offer alcoholic beverages for sale must
525 derive from the preparation, cooking and serving of meals and not
526 from the sale of beverages; and

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

529 24. A municipality in which Mississippi
530 Highway 27 and Mississippi Highway 28 intersect;

531 25. A municipality through which run
532 Mississippi Highway 35 and Interstate 20;

533 26. A municipality in which Mississippi
534 Highway 16 and Mississippi Highway 35 intersect;

535 27. A municipality in which U.S. Highway 82
536 and Old Highway 61 intersect;



537 28. A municipality in which Mississippi
538 Highway 8 meets Mississippi Highway 1;

539 29. A municipality in which U.S. Highway 82
540 and Mississippi Highway 1 intersect;

541 30. A municipality in which Mississippi
542 Highway 50 meets Mississippi Highway 9;

543 31. An area bounded on the north by Pearl
544 Street, on the east by West Street, on the south by Court Street
545 and on the west by Farish Street, within a municipality bordered
546 on the east by the Pearl River and through which run Interstate 20
547 and Interstate 55;

548 32. Any facility and related property that:

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

557 b. Is situated on a tract of land
558 consisting of approximately one and one-tenth (1.10) acres, and
559 the adjacent property to the west consisting of approximately 0.5
560 acres, located in a municipality which is the seat of county
561 government, situated south of Interstate 10, traversed by U.S.



Highway 90, partially bordered on one (1) side by the Pascagoula River and having its most southern boundary bordered by the Gulf of Mexico, with a population greater than twenty-two thousand (22,000) according to the 2010 federal decennial census; however, the governing authorities of such a municipality may by ordinance:

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

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

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

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

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

ALSO,



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

ALSO,

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

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

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

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

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

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



611 running to a point at the intersection of E. Main Street and Camp
612 Avenue; then running to a point at the intersection of Camp Avenue
613 and Highland Street; then running to a point at the intersection
614 of Highland Street and Adams Street; then running to a point at
615 the intersection of Adams Street and Cleveland Street; then
616 running to a point at the intersection of Cleveland Street and N.
617 Railroad Avenue; then running to a point at the intersection of N.
618 Railroad Avenue and McGill Street; then running to a point at the
619 intersection of McGill Street and Snyder Street; then running to a
620 point at the intersection of Snyder Street and Bankhead Street;
621 then running to a point at the intersection of Bankhead Street and
622 Tallahatchie Trails and the point of the beginning;

623 39. A municipality through which run
624 Mississippi Highway 43 and U.S. Highway 80;

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

627 41. A piece of property on the northeast
628 corner of the T-intersection where Builders Square Drive meets
629 Mississippi Highway 471;

630 42. The clubhouse and associated golf course,
631 tennis courts and related facilities and swimming pool and related
632 facilities located on Oaks Country Club Road less than one-half
633 (1/2) mile to the east of Mississippi Highway 15;

634 43. Any facility located on land more
635 particularly described as follows:



636 The East Half (E 1/2) of the Southwest Quarter (SW 1/4) of
637 Section 15, Township 3 North, Range 2 East; a 4 acre parcel in the
638 Southwest Corner of the Southwest Quarter (SW 1/4) of the
639 Southeast Quarter (SE 1/4), Section 15, Township 3 North, Range 2
640 East, running 210 feet east and west and 840 feet running north
641 and south; the Northeast Quarter (NE 1/4) of the Northwest Quarter
642 (NW 1/4) of Section 22, Township 3 North, Range 2 East, all in
643 Rankin County, Mississippi;

644 44. Any facility located on land more
645 particularly described as follows:

646 Beginning at a point 1915 feet west and 2171 feet north of
647 southeast corner, Section 11, Township 24 North, Range 2 West,
648 Second Judicial District, Tallahatchie County, Mississippi, which
649 point is the southwest corner of J.C. Section Lot mentioned in
650 deed recorded in Book 50, page 34, in the records of the Chancery
651 Clerk's Office at Sumner, in said District of said County; thence
652 South 80° West, 19 feet to the east boundary of United States
653 Highway 49-E, thence East along the east boundary of said Highway
654 270 feet to point of beginning of Lot to be conveyed; thence
655 southeast along the east boundary of said Highway 204 feet to a
656 concrete post at the intersection of the east boundary of said
657 Highway with the west boundary of gravel road from Sumner to Webb,
658 known as Oil Mill Road, thence Northwest along west boundary of
659 said Oil Mill Road 194 feet to center of driveway running
660 southwest from said Oil Mill Road to U.S. Highway 49-E; thence



661 South 66° West along center of said driveway 128 feet to point of
662 beginning, being situated in Northwest Quarter of Southeast
663 Quarter of Section 11, together with all improvements situated
664 thereon;

665 45. Any facility that:

666 a. Consists of at least five thousand
667 six hundred (5,600) square feet being heated and cooled along with
668 a lakeside patio that consists of at least two thousand two
669 hundred (2,200) square feet, regardless of whether such patio is
670 part of the facility and/or located adjacent to or in close
671 proximity to the facility;

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

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

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

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

684 47. The clubhouse and associated nine-hole
685 golf course, tennis courts and related facilities and swimming



686 pool and related facilities located on or near U.S. Highway 82
687 between Mississippi Highway 15 and Mississippi Highway 9;

688 48. The downtown square area bound by East
689 Service Drive, Commerce Street, Second Street and Court Street and
690 adjacent properties in a municipality through which run Interstate
691 55, U.S. Highway 51 and Mississippi Highway 306;

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

696 50. Any facility used by a soccer club and
697 located on Old Highway 11 between one-tenth (0.1) and two-tenths
698 (0.2) of a mile from its intersection with Oak Grove Road, in a
699 county in which U.S. Highway 98 and Mississippi Highway 589
700 intersect;

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

703 52. Any facility that is:

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

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

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



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

714 a. An area bounded as follows: Starting
715 at the southern point of the intersection of Sunflower Avenue and
716 1st Street and going south along said avenue on its eastern side
717 to 8th Street, then going east along said street on its northern
718 side to West Tallahatchie Street, then going north along said
719 street on its western side to 4th Street/Martin Luther King
720 Boulevard, then going east along said street/boulevard on its
721 northern side to Desoto Avenue, then going north along said avenue
722 on its western side to 1st Street, then going west along said
723 street on its southern side to the point of beginning along the
724 southern side of Court Street;

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

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



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

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

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

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

746 57. The property and structures thereon at
747 the following locations within a municipality through which run
748 U.S. Highway 45 and Mississippi Highway 145 and in which
749 Mississippi Highway 370 and Mississippi Highway 145 intersect:
750 104 West Main Street, 106 West Main Street, 108 West Main Street,
751 110 West Main Street and 112 West Main Street;

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

755 59. Any municipality in which Interstate 22
756 passes over Mississippi Highway 9;

757 60. Any facility located on land more
758 particularly described as follows:



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

Commence at an existing 1/2" iron pin marking the Southwest corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13 seconds East along the East line of the Southeast 1/4 of the Northeast 1/4 for a distance of 33.18 feet to an existing 1/2" iron pin; leaving said East line of the Southeast 1/4 of the Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds East for a distance of 2.08 feet to an existing 1/2" iron pin; run thence North 00 degrees 22 minutes 19 seconds East for a distance of 561.90 feet to an existing 1/2" iron pin; run thence North 00 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to a set 1/2" iron pin marking the POINT OF BEGINNING of the parcel of land herein described; from said POINT OF BEGINNING, continue thence North 00 degrees 16 minutes 18 seconds East along an existing fence for a distance of 493.27 feet to an existing 1/2" iron pin; run thence North 03 degrees 08 minutes 15 seconds East for a distance of 170.22 feet to an existing 1/2" iron pin on the North line of the aforesaid Southeast 1/4 of the Northeast 1/4 of Section 9; run thence North 89 degrees 46 minutes 45 seconds East along said North line of the Southeast 1/4 of the Northeast 1/4 of Section 9 for a distance of 1,305.51 feet to an existing 1/2" iron pin marking Northeast corner thereof; leaving said North line of



784 the Southeast 1/4 of the Northeast 1/4 of Section 9, run thence
785 South 00 degrees 08 minutes 35 seconds West along the East line of
786 said Southeast 1/4 of the Northeast 1/4 of Section 9 for a
787 distance of 663.19 feet to a set 1/2" iron pin; leaving said East
788 line of the Southeast 1/4 of the Northeast 1/4 of Section 9, run
789 thence South 89 degrees 46 minutes 45 seconds West for a distance
790 of 1,315.51 feet to the POINT OF BEGINNING, containing 20.00
791 acres, more or less.

792 And Also: An easement for the purpose of ingress and egress
793 being situated in the Southeast 1/4 of the Northeast 1/4 and in
794 the Northeast 1/4 of the Southeast 1/4 of Section 9, T3N-R3E,
795 Rankin County, Mississippi, and being more particularly described
796 as follows:

797 Begin at an existing 1/2" iron pin marking the Southwest
798 corner of the aforesaid Southeast 1/4 of the Northeast 1/4 of
799 Section 9, T3N-R3E and run thence North 00 degrees 06 minutes 13
800 seconds East along the East line of the Southeast 1/4 of the
801 Northeast 1/4 for a distance of 33.18 feet to an existing 1/2"
802 iron pin; leaving said East line of the Southeast 1/4 of the
803 Northeast 1/4, run thence South 89 degrees 53 minutes 47 seconds
804 East for a distance of 2.08 feet to an existing 1/2" iron pin; run
805 thence North 00 degrees 22 minutes 19 seconds East for a distance
806 of 561.90 feet to an existing 1/2" iron pin; run thence North 00
807 degrees 16 minutes 18 seconds East for a distance of 76.42 feet to
808 a set 1/2" iron pin; run thence North 89 degrees 46 minutes 45



809 seconds East for a distance of 25.00 feet to a set 1/2" iron pin;
810 run thence South 00 degrees 16 minutes 18 seconds West for a
811 distance of 76.66 feet to a set 1/2" iron pin; run thence South 00
812 degrees 22 minutes 19 seconds West for a distance of 619.81 feet
813 to a set 1/2" iron pin; run thence South 89 degrees 43 minutes 01
814 seconds West for a distance of 26.81 feet to a set 1/2" iron pin;
815 run thence North 00 degrees 06 minutes 13 seconds East along the
816 West line of the aforesaid Northeast 1/4 of the Southeast 1/4 of
817 Section 9 for a distance of 25.00 feet to the POINT OF BEGINNING,
818 containing 17,525.4 square feet, more or less.

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

821 62. The property and structures thereon
822 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201
823 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969
824 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original
825 town square in any municipality with a population in excess of one
826 thousand five hundred (1,500) according to the latest federal
827 decennial census and which is located in:

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

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

832 63. Any municipality in which Mississippi
833 Highway 12 meets Mississippi Highway 17;



834 64. Any municipality in which U.S. Highway 49
835 and Mississippi Highway 469 intersect;

836 65. The clubhouse and associated nine-hole
837 golf course and related facilities located on or near the eastern
838 corner of the point at which Golf Course Road meets Athens Road,
839 in a county in which Mississippi Highway 13 and Mississippi
840 Highway 28 intersect, with GPS coordinates of approximately
841 31.900370078041004, -89.7928067652611;

842 66. Any facility located at the
843 south-to-southwest corner of the intersection of Madison Street
844 and Bolton Brownsville Road, in a municipality in which Bolton
845 Brownsville Road passes over Interstate 20, with GPS coordinates
846 of approximately 32.349067271758955, -90.4596221146197;

847 67. Any facility located at the northwest
848 corner of the intersection of Depot Street and Madison Street, in
849 a municipality in which Bolton Brownsville Road passes over
850 Interstate 20, with GPS coordinates of approximately
851 32.34903152971068, -90.46047660172901;

852 68. Any facility located on Hinds Boulevard
853 approximately three-tenths (0.3) of a mile south of the point at
854 which Hinds Boulevard diverges from Clinton Road, in a
855 municipality whose northern boundary partially consists of Snake
856 Creek Road, and whose southern boundary partially consists of
857 Mississippi Highway 18, with GPS coordinates of approximately
858 32.26384517526713, -90.41586570183475;



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

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

869 71. Any facility located on Raj Road
870 approximately three-tenths (0.3) of a mile south of Mississippi
871 Highway 57/63, with GPS coordinates of approximately
872 31.139553708288418, -88.53411203512971;

873 72. Any facility located on Raj Road
874 approximately one-tenth (0.1) of a mile south of Mississippi
875 Highway 57/63, with GPS coordinates of approximately
876 31.14184097577295, -88.53287700849411;

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



883 74. A municipality through which runs a
884 portion of the Tanglefoot Trail and in which Mississippi Highway
885 32 and East Front Street intersect;

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

894 76. An area of land in George County of
895 approximately eight and five hundredths (8.05) acres, bordered on
896 the east and northeast by Brushy Creek, on the northwest by Brushy
897 Creek Road, on the west by Beaver Creek Road, and on the south by
898 a property boundary running east and west;

899 77. A municipality in which Mississippi
900 Highway 15 intersects with Webster Street, and in which Webster
901 Street splits into Mill Street and Maben Starkville Road;

902 78. A municipality in which Mississippi
903 Highway 492 meets Mississippi Highway 35;

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



907 80. An area situated in the SW 1/4 of Section
908 12, T7N-R2E, Madison County, Mississippi, and commencing at the
909 point on the Ross Barnett Reservoir directly east of the
910 intersection of North Natchez Street and Louisiana Street, then go
911 west on Louisiana Street to the intersection of Louisiana Street
912 and Andrew Jackson Street, then west on Andrew Jackson Street to
913 the intersection of Andrew Jackson Street and Choctaw Street, then
914 north on Choctaw Street to the intersection of Choctaw Street and
915 Republic Street, then west on Republic Street to the intersection
916 of Republic Street and Port Street, then north on Port Street to
917 the Natchez Trace right-of-way, then east on the Natchez Trace
918 right-of-way to the Ross Barnett Reservoir, then following the
919 Ross Barnett Reservoir south back to the point of beginning;

920 81. Any facility located on land more
921 particularly described as follows:
922 Commencing at a fence corner at the Northeast corner of Section
923 34, Township 6 South, Range 3 East, Union County, Mississippi, for
924 the point of beginning; thence run South 00 degrees 31 minutes 39
925 seconds East, along the Section line, a distance of 161.83 feet to
926 a one-half inch iron pin, thence North 88 degrees 20 minutes 48
927 seconds West, along a fence, a distance of 1221.09 feet to a
928 one-half iron pin, thence South 09 degrees 45 minutes 37 seconds
929 West, along a fence, a distance of 61.49 feet to a one-half inch
930 iron pin, thence North 84 degrees 18 minutes 01 seconds West,
931 along a fence, (passing through a one-half inch iron pin at 196.83



932 feet) a distance of 234.62 feet to a mag-nail on the centerline of
933 Union County Road No. 137, thence North 11 degrees 00 minutes 29
934 seconds East a distance of 187.87 feet to a one-half inch iron pin
935 on the West edge of said road, thence North 29 degrees 41 minutes
936 28 seconds East a distance of 59.28 feet to a point on the
937 centerline of said road, thence South 89 degrees 13 minutes 02
938 seconds East (passing through a one-half inch iron pin at 30.0
939 feet) along the South line of the Bernard Whiteside property as
940 recorded in Deed Book 117, Pages 517-518 and Deed Book 214, page
941 109, a distance of 646.07 feet to a concrete monument, thence
942 South 89 degrees 13 minutes 02 seconds East a distance of 751.31
943 feet to a one-half inch iron pin, thence South 00 degrees 31
944 minutes 39 seconds East, along the aforesaid Section line, a
945 distance of 52.93 feet to the point of beginning, said tract lying
946 in the Southeast Quarter of Section 27, and the Northeast Quarter
947 of Section 34, Township 6 South, Range 3 East and containing 6.99
948 acres.

949 Subject to a perpetual all purpose non-exclusive easement for
950 ingress, egress and public utilities together the right to enter
951 upon the above described property and do any and all work
952 necessary to build, repair and maintain a roadway or well or
953 install public utilities all over upon and across the following
954 described property:

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



957 centerline: Commencing at a fence corner at the Northeast corner
958 of Section 34, Township 6 South, Range 3 East, Union County,
959 Mississippi, thence run South 00 degrees 31 minutes 39 seconds
960 East, along the Section line, a distance of 149.33 feet to the
961 point of beginning; thence North 88 degrees 20 minutes 48 seconds
962 West a distance of 1231.46 feet to a point, thence South 09
963 degrees 45 minutes 37 seconds West a distance of 61.49 feet to a
964 point, thence North 84 degrees 18 minutes 01 seconds West a
965 distance of 221.82 feet to a point on the centerline of Union
966 County Road #137, said tract lying in the Northeast Quarter of
967 Section 34, Township 6 South, Range 3 East.

968 82. The clubhouse at a country club located:

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

972 b. Outside the corporate limits of any
973 municipality in such county and within one (1) mile of the
974 corporate limits of a municipality that is the county seat of such
975 county;

976 83. Any facility located on North Jackson
977 Street in a municipality through which run Mississippi Highway 8
978 and Mississippi Highway 15, with GPS coordinates of approximately
979 33.913692, -89.005219;

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



982 and Mississippi Highway 15, with GPS coordinates of approximately
983 33.905581, -89.00200;

984 85. Any facility located on land more
985 particularly described as follows:

986 Commencing at the Southeast corner of Section 4, Township 6
987 South, Range 18 West, Pearl River County, Mississippi; thence
988 West 1310.00 feet to a T-bar; thence North 745.84 feet; thence
989 East 132.00 feet to a 1" iron pipe; thence North 83.61 feet
990 for the Point of Beginning; thence South 79 degrees 02 minutes
991 61 seconds West 248.28 feet; thence West 76.35 feet; thence
992 North 20 degrees 00 minutes 00 seconds West 185.54 feet;
993 thence North 52 degrees 43 minutes 14 seconds East 365.98 feet
994 to a 1" iron pipe on the West margin of Henry Smith Road, a
995 gravel/paved, public road; thence along said margin South 17
996 degrees 59 minutes 13 seconds East 299.09 feet; thence South
997 64.39 feet to the Point of Beginning. This parcel containing
998 2.19 acres and being a part of the East 1/2 of Section 4,
999 Township 6 South, Range 18 West, Pearl River County,
1000 Mississippi.

1001 INDEXING: BEING A PART OF THE EAST 1/2 OF SECTION 4,
1002 TOWNSHIP 6 SOUTH, RANGE 18 WEST, PEARL RIVER COUNTY,
1003 MISSISSIPPI;

1004 86. Any facility located on land in a county
1005 through which run Mississippi Highway 25 and U.S. Highway 82 and
1006 more particularly described as follows: Beginning at a point with



1007 GPS coordinates of approximately 33.331869, -88.715054; then
1008 running in a straight line to a point with GPS coordinates of
1009 approximately 33.336207, -88.713453; then running in a straight
1010 line to a point with GPS coordinates of approximately 33.335369,
1011 -88.709835; then running in a straight line to a point with GPS
1012 coordinates of approximately 33.330870, -88.711496; then running
1013 in a straight line to a point with GPS coordinates of
1014 approximately 33.331869, -88.715054 and the point of the
1015 beginning;

1016 87. Any facility located on land that is
1017 owned by a community college that is located in a county through
1018 which run U.S. Highway 51 and Mississippi Highway 4;

1019 88. Any facility located on Mississippi
1020 Highway 23/178 in a municipality in which Mississippi Highway
1021 23/178 and Stone Drive intersect, with GPS coordinates of
1022 approximately 34.235269, -88.262409;

1023 89. Any facility located on U.S. Highway 51
1024 in a municipality through which run Interstate 55, U.S. Highway 51
1025 and the Natchez Trace Parkway, with GPS coordinates of
1026 approximately 32.42042°N, 90.13473°W;

1027 90. Any facility located on Mullican Road in
1028 a county through which run U.S. Highway 84 and Interstate 59,
1029 with GPS coordinates of approximately 31.73395N, 89.18186W;

1030 91. Any facility located on land in a county
1031 through which run Mississippi Highway 25 and U.S. Highway 82 and



1032 more particularly described as follows: Beginning at a point with
1033 GPS coordinates of approximately 33.37391, -88.80645; then running
1034 in a straight line to a point with GPS coordinates of
1035 approximately 33.37391, -88.79972; then running in a straight line
1036 to a point with GPS coordinates of approximately 33.36672,
1037 -88.80644; then running in a straight line to a point with GPS
1038 coordinates of approximately 33.36674, -88.79971; then running in
1039 a straight line to a point with GPS coordinates of approximately
1040 33.37391, -88.80645 and the point of the beginning;

1041 92. Any facility located on land more
1042 particularly described as follows:
1043 All that part of the South half (S 1/2) of the SE 1/4 of NE 1/4 of
1044 Section 14, Township 4 North, Range 15 West, lying and being West
1045 of State Highway No. 589, containing one (1) acre, more or less.

1046 LESS AND EXCEPT:

1047 Begin at the point of intersection of the North line of the South
1048 1/2 of the Southeast 1/4 of the Northeast 1/4 of Section 14,
1049 Township 4 North, Range 15 West with the present Southwesterly
1050 right-of-way line of Mississippi Highway No. 589, said point is
1051 also the Northeast corner of grantor property; said point is 50.6
1052 feet West of Station 7 + 59.27 on the centerline of survey of
1053 Mississippi Highway No. 589 as shown on the plans for State
1054 Project No. SP-0014-2(10); from said POINT OF BEGINNING run thence
1055 South 08°57' East along said present Southwesterly right-of-way
1056 line, a distance of 37.1 feet to a point that is perpendicular to



1057 and 50 feet Southwesterly of Station 7 + 30 on the centerline of
1058 survey of Mississippi Highway 589 as shown on the plans for said
1059 project; run thence South 81°03' West, a distance of 35.7 feet to
1060 the West line of the South 1/2 of the Southeast 1/4 of the
1061 Northeast 1/4 of said Section 14 and the West line of grantors
1062 property; run thence North along said West property line, a
1063 distance of 42.2 feet to the Northwest corner of the South 1/2 of
1064 the Southeast 1/4 of the Northeast 1/4 of said Section 14 and the
1065 Northwest corner of grantors property; run thence East along
1066 grantors North property line, a distance of 29.5 feet to the POINT
1067 OF BEGINNING containing 0.03 acres, more or less, and all being
1068 situated in and a part of the South 1/2 of the Southeast 1/4 of
1069 the Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
1070 Lamar County, Mississippi.

1071 LESS AND EXCEPT:

1072 A part of the South one-half of the Southeast 1/4 of Northeast
1073 1/4, Northerly of a certain fence and West of Mississippi State
1074 Highway 589, in Section 14, Township 4 North, Range 15 West, Lamar
1075 County, Mississippi and more particularly described as commencing
1076 at a pine (lighter) stake being used as the Southwest corner of
1077 the Northeast 1/4 of Southeast 1/4 of the above said Section 14,
1078 thence North and along the West line of the East 1/4 of the above
1079 said Section 14 1638.8 feet to the POINT OF BEGINNING. Thence
1080 continue North and along the West line of the East 1/4 of the
1081 above said Section 14, 278.5 feet to the Southerly line of the



1082 property Bobby G. Aultman and Marilyn S. Aultman previously sold
1083 to the Mississippi State Highway Department; thence North 81°03'
1084 East and along the above said Southerly property line for 35.7
1085 feet more or less to the Westerly right-of-way line of Mississippi
1086 State Highway 589; thence Southeasterly and along the above said
1087 Westerly right-of-way line 232.7 feet to a concrete right-of-way
1088 marker; thence South 51°39' West and along the Northerly line of a
1089 wooden fence 88 feet to the POINT OF BEGINNING.

1090 AND ALSO:

1091 A parcel of land in a part of the Southeast 1/4 of Northwest 1/4
1092 and a part of the Southwest 1/4, Section 14, Township 4 North,
1093 Range 15 West, Lamar County, Mississippi, and more particularly
1094 described as beginning at a point where the Southerly right-of-way
1095 line of U.S. Highway 98 intersects the West line of the above said
1096 Southeast 1/4 of Northwest 1/4; thence North 67°34' East and along
1097 the Southerly right-of-way line of said highway 208.75 feet;
1098 thence South 208.75 feet; thence South 67°34' West 208.75 feet;
1099 thence South 141.3 feet; thence North 89°07'30" West 388.9 feet to
1100 the centerline of Parkers Creek; thence Northerly and along the
1101 centerline of said creek for the next three (3) calls: North
1102 35°53' East 115.6 feet; North 25°05' East 68.5 feet; North
1103 09°51'30" West 64.3 feet to the Southerly right-of-way line of
1104 U.S. Highway 98; thence North 67°34' East and along the Southerly
1105 right-of-way line of said highway 327.85 feet to the POINT OF
1106 BEGINNING. The above described area contains 3.02 acres.



1107 AND ALSO:
1108 Commencing at the Southwest corner of the Southwest 1/4 of the
1109 Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
1110 Lamar County, Mississippi, run South 88°05'27" East 310.00 feet,
1111 thence South 0°53'16" West 60.50 feet to a point on a fence line,
1112 thence run along fence line South 88°05'27" East 718.93 feet to
1113 the POINT OF BEGINNING, thence North 08°48'10" West 714.67 feet to
1114 a point on the South right-of-way line of Highway No. 98, thence
1115 along said right-of-way along a curve to the right with a delta
1116 angle of 02°04'26" having a radius of 5603.58 feet and an arc
1117 length of 202.84 feet, with a chord bearing a distance of North
1118 71°53'47" East 202.83 feet to a Concrete Highway right-of-way
1119 marker, thence South 20°09'13" East 328.13 feet, thence South
1120 69°00'47" East 117.68 feet, thence South 0°58'19" West 429.12 feet
1121 to a Point on Possession Line fence, thence along said fence North
1122 88°05'27" West 299.23 feet back to the POINT OF BEGINNING,
1123 containing 5.0885 acres, more or less and being situated in the SW
1124 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of said Section 14,
1125 together with all improvements and appurtenances thereunto
1126 belonging.

1127 AND ALSO:
1128 PARCEL NUMBER ONE: That part of the Northwest Quarter of the
1129 Southwest Quarter (Northwest 1/4 of the Southwest 1/4) of Section
1130 14, Township 4 North, Range 15 West, of Lamar County, Mississippi,
1131 being located and situated East of the center thread of Mill Creek



1132 as the same presently runs through and bisects said 40-acre tract,
1133 and comprising 10.9 acres, more or less, and all being part of the
1134 Northwest Quarter of the Southwest Quarter (Northwest 1/4 of the
1135 Southwest 1/4) of said Section, Township and Range, Lamar County,
1136 Mississippi.

1137 AND ALSO:

1138 PARCEL NUMBER TWO: A part of the Southeast Quarter of the
1139 Northwest Quarter (Southeast 1/4 of the Northwest 1/4) and part of
1140 the Northeast Quarter of the Southwest (Northeast 1/4 of the
1141 Southwest 1/4) all in Section 14, Township 4 North, Range 15 West,
1142 Lamar County, Mississippi, being more particularly described as
1143 follows, to wit:

1144 Beginning at a point where the South margin of State Highway 98
1145 intersects the West margin of the Southeast 1/4 of the Northwest
1146 1/4 of Section 14, Township 4 North, Range 15 West, and run
1147 Easterly along the South margin of said highway right-of-way
1148 208.75 feet; thence South 208.75 feet; thence Westerly parallel
1149 with the South margin of said highway right-of-way 208.75 feet to
1150 the West forty line; thence North 208.75 feet to the POINT OF
1151 BEGINNING, containing 1 acre, more or less.

1152 LESS AND EXCEPT:

1153 Begin at the point of intersection of an Easterly line of grantors
1154 property with the present Southerly right-of-way line of U.S.
1155 Highway 98 as shown on the plans for State Project No.
1156 97-0014-02-044-10; from said POINT OF BEGINNING run thence South



1157 02°56' West along said Easterly property line, a distance of 127.6
1158 feet; thence run South 69°11' West, a distance of 52.9 feet;
1159 thence run South 67°13' West, a distance of 492.7 feet to the
1160 Westerly line of grantors property and the center of a creek;
1161 thence run Northerly along said Westerly property line and said
1162 center of creek, a distance of 122.8 feet to said present
1163 Southerly right-of-way line; thence run North 67°13' East along
1164 said present Southerly right-of-way line, a distance of 553.4 feet
1165 to the POINT OF BEGINNING, containing 1.43 acres, more or less,
1166 and being situated in and a part of the North 1/2 of the Southwest
1167 1/4 of Section 14, Township 4 North, Range 15 West, Lamar County,
1168 Mississippi.

1169 LESS AND EXCEPT:

1170 COMMENCING AT THE SOUTHWEST CORNER OF SECTION 14, TOWNSHIP 4
1171 NORTH, RANGE 15 WEST, LAMAR COUNTY, MISSISSIPPI, PROCEED EAST
1172 2136.60 FEET; THENCE NORTH 2508.67 FEET TO AN IRON PIN AND THE
1173 POINT OF BEGINNING OF THE PARCEL HEREIN DESCRIBED.

1174 FROM THE DESCRIBED POINT OF BEGINNING, PROCEED NORTH 11°19'49 "
1175 EAST 217.55 FEET TO AN IRON PIN; THENCE NORTH 40 °11'01" EAST
1176 118.28 FEET TO AN IRON PIN; THENCE NORTH 22°24'39" WEST 179.15
1177 FEET TO AN IRON PIN ON THE SOUTHERN BOUNDARY OF U.S. HIGHWAY 98;
1178 THENCE ALONG THE SOUTHERN RIGHT-OF-WAY BOUNDARY OF SAID HIGHWAY AS
1179 FOLLOWS: SOUTH 67°35'21" WEST 699.55 FEET TO AN IRON PIN; THENCE
1180 SOUTH 69°16'57" WEST 67.67 FEET TO A CONCRETE RIGHT-OF-WAY MARKER;
1181 THENCE SOUTH 67°35'21" WEST 310.34 FEET TO AN IRON PIN; THENCE



1182 LEAVING SAID RIGHT-OF-WAY SOUTH 01°25'53" WEST 667.21 FEET TO AN
1183 IRON PIN; THENCE NORTH 67°35'21" EAST 491.91 FEET TO AN IRON PIN;
1184 THENCE NORTH 22°24'39" WEST 193.77 FEET TO AN IRON PIN; THENCE
1185 NORTH 67°35'21" EAST 629.48 FEET BACK TO THE POINT OF BEGINNING.
1186 SAID PARCEL CONTAINS 12.39 ACRES AND IS LOCATED PART IN THE SE 1/4
1187 OF THE NW 1/4, PART IN THE NE 1/4 OF THE SW 1/4, AND PART IN THE
1188 NW 1/4 OF THE SW 1/4, ALL IN SECTION 14, TOWNSHIP 4 NORTH, RANGE
1189 15 WEST, LAMAR COUNTY, MISSISSIPPI.

1190 The status of these municipalities, districts, clubhouses,
1191 facilities, golf courses and areas described in this paragraph
1192 (o)(iii) as qualified resort areas does not require any
1193 declaration of same by the department.

1194 The governing authorities of a municipality described, in
1195 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,
1196 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61,
1197 63, 64, 66, 67, 68, 73, 74, 83 or 84 of this paragraph (o)(iii)
1198 may by ordinance, with respect to the qualified resort area
1199 described in the same item: specify the hours of operation of
1200 facilities offering alcoholic beverages for sale; specify the
1201 percentage of revenue that facilities offering alcoholic beverages
1202 for sale must derive from the preparation, cooking and serving of
1203 meals and not from the sale of beverages; and designate the areas
1204 in which facilities offering alcoholic beverages for sale may be
1205 located.



1206 (p) "Native wine" means any product, produced in
1207 Mississippi for sale, having an alcohol content not to exceed
1208 twenty-one percent (21%) by weight and made in accordance with
1209 revenue laws of the United States, which shall be obtained
1210 primarily from the alcoholic fermentation of the juice of ripe
1211 grapes, fruits, berries, honey or vegetables grown and produced in
1212 Mississippi; provided that bulk, concentrated or fortified wines
1213 used for blending may be produced without this state and used in
1214 producing native wines. The department shall adopt and promulgate
1215 rules and regulations to permit a producer to import such bulk
1216 and/or fortified wines into this state for use in blending with
1217 native wines without payment of any excise tax that would
1218 otherwise accrue thereon.

1219 (q) "Native winery" means any place or establishment
1220 within the State of Mississippi where native wine is produced, in
1221 whole or in part, for sale.

1222 (r) "Bed and breakfast inn" means an establishment
1223 within a municipality where in consideration of payment, breakfast
1224 and lodging are habitually furnished to travelers and wherein are
1225 located not less than eight (8) and not more than nineteen (19)
1226 adequately furnished and completely separate sleeping rooms with
1227 adequate facilities, that persons usually apply for and receive as
1228 overnight accommodations; however, such restriction on the minimum
1229 number of sleeping rooms shall not apply to establishments on the
1230 National Register of Historic Places. No place shall qualify as a



1231 bed and breakfast inn under this article unless on the date of the
1232 initial application for a license under this article more than
1233 fifty percent (50%) of the sleeping rooms are located in a
1234 structure formerly used as a residence.

1235 (s) "Board" shall refer to the Board of Tax Appeals of
1236 the State of Mississippi.

1237 (t) "Spa facility" means an establishment within a
1238 municipality or qualified resort area and owned by a hotel where,
1239 in consideration of payment, patrons receive from licensed
1240 professionals a variety of private personal care treatments such
1241 as massages, facials, waxes, exfoliation and hairstyling.

1242 (u) "Art studio or gallery" means an establishment
1243 within a municipality or qualified resort area that is in the sole
1244 business of allowing patrons to view and/or purchase paintings and
1245 other creative artwork.

1246 (v) "Cooking school" means an establishment within a
1247 municipality or qualified resort area and owned by a nationally
1248 recognized company that offers an established culinary education
1249 curriculum and program where, in consideration of payment, patrons
1250 are given scheduled professional group instruction on culinary
1251 techniques. For purposes of this paragraph, the definition of
1252 cooking school shall not include schools or classes offered by
1253 grocery stores, convenience stores or drugstores.

1254 (w) "Campus" means property owned by a public school
1255 district, community or junior college, college or university in



1256 this state where educational courses are taught, school functions
1257 are held, tests and examinations are administered or academic
1258 course credits are awarded; however, the term shall not include
1259 any "restaurant" or "hotel" that is located on property owned by a
1260 community or junior college, college or university in this state,
1261 and is operated by a third party who receives all revenue
1262 generated from food and alcoholic beverage sales.

1263 (x) "Native spirit" shall mean any beverage, produced
1264 in Mississippi for sale, manufactured primarily by the
1265 distillation of fermented grain, starch, molasses or sugar
1266 produced in Mississippi, including dilutions and mixtures of these
1267 beverages. In order to be classified as "native spirit" under the
1268 provisions of this article, at least fifty-one percent (51%) of
1269 the finished product by volume shall have been obtained from
1270 distillation of fermented grain, starch, molasses or sugar grown
1271 and produced in Mississippi.

1272 (y) "Native distillery" shall mean any place or
1273 establishment within this state where native spirit is produced in
1274 whole or in part for sale.

1275 (z) "Warehouse operator" shall have the meaning
1276 ascribed in Section 67-1-201.

1277 (aa) "Craft spirit" shall mean any alcoholic beverage
1278 produced, in whole or in part, in Mississippi by a distillery
1279 created under the laws of Mississippi at a location within
1280 Mississippi.



(ab) "Craft distillery" shall mean any place or establishment within Mississippi where craft spirits are produced in whole or in part.

SECTION 8. Section 67-1-13, Mississippi Code of 1972, is amended as follows:

67-1-13. (1) When this article has been made effective and operative in any county as a result of an election called and held as provided in Section 67-1-11, the same may be made ineffective and inapplicable therein by an election called and held upon a petition filed with the board of supervisors requesting same signed by at least twenty percent (20%) or fifteen hundred (1500), whichever number is the lesser, of the qualified electors of the county as is otherwise provided in Section 67-1-11, all of the provisions of which shall be fully applicable thereto. However, nothing herein shall authorize or permit the calling and holding of any election under this chapter in any county more often than once every two (2) years. If in such election, a majority of the qualified electors participating therein shall vote against the legalized sale of intoxicating liquor, then the prohibition laws of the State of Mississippi, except as otherwise provided under Sections 67-9-1 and 67-1-7(2), shall become applicable in said county.

(2) Notwithstanding an election reinstating the prohibition laws in a political subdivision, the holder of a native wine * * *, native spirit or craft spirit producer's permit or a



1306 native wine * * *, native spirit or craft spirit retailer's permit
1307 is allowed to continue to operate under such permits and to renew
1308 such permits. Possession of native wines * * *, native spirits or
1309 craft spirits and personal property related to the activities of
1310 the native wine permit * * *, native spirit permit or craft spirit
1311 permit holder which would otherwise be unlawful under prohibition
1312 shall be allowed subject to regulations of the Alcoholic Beverage
1313 Control Division.

1314 **SECTION 9.** Section 67-1-37, Mississippi Code of 1972, is
1315 amended as follows:

1316 67-1-37. The Department of Revenue, under its duties and
1317 powers with respect to the Alcoholic Beverage Control Division
1318 therein, shall have the following powers, functions and duties:

1319 (a) To issue or refuse to issue any permit provided for
1320 by this article, or to extend the permit or remit in whole or any
1321 part of the permit monies when the permit cannot be used due to a
1322 natural disaster or act of God.

1323 (b) To revoke, suspend or cancel, for violation of or
1324 noncompliance with the provisions of this article, or the law
1325 governing the production and sale of native wines * * *, native
1326 spirits, or craft spirits, or any lawful rules and regulations of
1327 the department issued hereunder, or for other sufficient cause,
1328 any permit issued by it under the provisions of this article. The
1329 department shall also be authorized to suspend the permit of any
1330 permit holder for being out of compliance with an order for



1331 support, as defined in Section 93-11-153. The procedure for
1332 suspension of a permit for being out of compliance with an order
1333 for support, and the procedure for the reissuance or reinstatement
1334 of a permit suspended for that purpose, and the payment of any
1335 fees for the reissuance or reinstatement of a permit suspended for
1336 that purpose, shall be governed by Section 93-11-157 or Section
1337 93-11-163, as the case may be. If there is any conflict between
1338 any provision of Section 93-11-157 or Section 93-11-163 and any
1339 provision of this article, the provisions of Section 93-11-157 or
1340 Section 93-11-163, as the case may be, shall control.

1341 (c) To prescribe forms of permits and applications for
1342 permits and of all reports which it deems necessary in
1343 administering this article.

1344 (d) To fix standards, not in conflict with those
1345 prescribed by any law of this state or of the United States, to
1346 secure the use of proper ingredients and methods of manufacture of
1347 alcoholic beverages.

1348 (e) To issue rules regulating the advertising of
1349 alcoholic beverages in the state in any class of media and
1350 permitting advertising of the retail price of alcoholic beverages.

1351 (f) To issue reasonable rules and regulations, not
1352 inconsistent with the federal laws or regulations, requiring
1353 informative labeling of all alcoholic beverages offered for sale
1354 within this state and providing for the standards of fill and
1355 shapes of retail containers of alcoholic beverages; however, such



1356 containers shall not contain less than fifty (50) milliliters by
1357 liquid measure.

1358 (g) Subject to the provisions of subsection (3) of
1359 Section 67-1-51, to issue rules and regulations governing the
1360 issuance of retail permits for premises located near or around
1361 schools, colleges, universities, churches and other public
1362 institutions, and specifying the distances therefrom within which
1363 no such permit shall be issued. The Alcoholic Beverage Control
1364 Division shall not issue a package retailer's or on-premises
1365 retailer's permit for the sale or consumption of alcoholic
1366 beverages in or on the campus of any public school. The Alcoholic
1367 Beverage Control Division shall not issue a package retailer's
1368 permit for the sale of alcoholic beverages in or on the campus of
1369 any community or junior college, college or university.

1370 (h) To adopt and promulgate, repeal and amend, such
1371 rules, regulations, standards, requirements and orders, not
1372 inconsistent with this article or any law of this state or of the
1373 United States, as it deems necessary to control the manufacture,
1374 importation, transportation, distribution, delivery and sale of
1375 alcoholic liquor, whether intended for beverage or nonbeverage use
1376 in a manner not inconsistent with the provisions of this article
1377 or any other statute, including the native wine * * *, native
1378 spirit and craft spirit laws.

1379 (i) To call upon other administrative departments of
1380 the state, county and municipal governments, county and city



1381 police departments and upon prosecuting officers for such
1382 information and assistance as it may deem necessary in the
1383 performance of its duties.

1384 (j) To prepare and submit to the Governor during the
1385 month of January of each year a detailed report of its official
1386 acts during the preceding fiscal year ending June 30, including
1387 such recommendations as it may see fit to make, and to transmit a
1388 like report to each member of the Legislature of this state upon
1389 the convening thereof at its next regular session.

1390 (k) To inspect, or cause to be inspected, any premises
1391 where alcoholic liquors intended for sale are manufactured,
1392 stored, distributed or sold, and to examine or cause to be
1393 examined all books and records pertaining to the business
1394 conducted therein.

1395 (l) To investigate the administration of laws in
1396 relation to alcoholic liquors in this and other states and any
1397 foreign countries, and to recommend from time-to-time to the
1398 Governor and through him to the Legislature of this state such
1399 amendments to this article, if any, as it may think desirable.

1400 (m) To designate hours and days when alcoholic
1401 beverages may be sold in different localities in the state which
1402 permit such sale.

1403 (n) To assign employees to posts of duty at locations
1404 where they will be most beneficial for the control of alcoholic
1405 beverages and to take any other action concerning persons employed



1406 under this article as authorized by law and taken in accordance
1407 with the rules, regulations and procedures of the State Personnel
1408 Board.

1409 (o) To enforce the provisions made unlawful by Chapter
1410 3, Title 67 and Section 97-5-49.

1411 (p) To delegate its authority under this article to the
1412 Alcoholic Beverage Control Division, its director or any other
1413 officer or employee of the department that it deems appropriate.

1414 (q) To prescribe and charge a fee to defray the costs
1415 of shipping alcoholic beverages, provided that such fee is
1416 determined in a manner provided by the department by rules and/or
1417 regulations adopted in accordance with the Mississippi
1418 Administrative Procedures Law.

1419 The Alcoholic Beverage Control Division shall not issue any
1420 permit which would conflict with any zoning ordinance legally
1421 adopted by the governing authorities of any municipality or rule
1422 or regulation of any board of supervisors of any county as set
1423 forth in Section 67-1-7(1).

1424 **SECTION 10.** Section 67-1-41, Mississippi Code of 1972, is
1425 amended as follows:

1426 67-1-41. (1) The department is hereby created a wholesale
1427 distributor and seller of alcoholic beverages, not including malt
1428 liquors, within the State of Mississippi. It is granted the right
1429 to import and sell alcoholic beverages at wholesale within the
1430 state, and no person who is granted the right to sell, distribute



1431 or receive alcoholic beverages at retail shall purchase any
1432 alcoholic beverages from any source other than the department,
1433 except as authorized in subsections (4), (9) and (12) of this
1434 section. The department may establish warehouses, and the
1435 department may purchase alcoholic beverages in such quantities and
1436 from such sources as it may deem desirable and sell the alcoholic
1437 beverages to authorized permittees within the state including, at
1438 the discretion of the department, any retail distributors
1439 operating within any military post or qualified resort areas
1440 within the boundaries of the state, keeping a correct and accurate
1441 record of all such transactions and exercising such control over
1442 the distribution of alcoholic beverages as seem right and proper
1443 in keeping with the provisions or purposes of this article.

1444 (2) No person for the purpose of sale shall manufacture,
1445 distill, brew, sell, possess, export, transport, distribute,
1446 warehouse, store, solicit, take orders for, bottle, rectify,
1447 blend, treat, mix or process any alcoholic beverage except in
1448 accordance with authority granted under this article, or as
1449 otherwise provided by law for native wines * * *, native spirits
1450 or craft spirits.

1451 (3) No alcoholic beverage intended for sale or resale shall
1452 be imported, shipped or brought into this state for delivery to
1453 any person other than as provided in this article, or as otherwise
1454 provided by law for native wines * * *, native spirits or craft
1455 spirits.



1456 (4) The department may promulgate rules and regulations
1457 which authorize on-premises retailers to purchase limited amounts
1458 of alcoholic beverages from package retailers and for package
1459 retailers to purchase limited amounts of alcoholic beverages from
1460 other package retailers. The department shall develop and provide
1461 forms to be completed by the on-premises retailers and the package
1462 retailers verifying the transaction. The completed forms shall be
1463 forwarded to the department within a period of time prescribed by
1464 the department.

1465 (5) The department may promulgate rules which authorize the
1466 holder of a package retailer's permit to permit individual retail
1467 purchasers of packages of alcoholic beverages to return, for
1468 exchange, credit or refund, limited amounts of original sealed and
1469 unopened packages of alcoholic beverages purchased by the
1470 individual from the package retailer.

1471 (6) The department shall maintain all forms to be completed
1472 by applicants necessary for licensure by the department at all
1473 district offices of the department.

1474 (7) The department may promulgate rules which authorize the
1475 manufacturer of an alcoholic beverage or wine to import, transport
1476 and furnish or give a sample of alcoholic beverages or wines to
1477 the holders of package retailer's permits, on-premises retailer's
1478 permits, native wine * * *, native spirit or craft spirit
1479 retailer's permits and temporary retailer's permits who have not
1480 previously purchased the brand of that manufacturer from the



1481 department. For each holder of the designated permits, the
1482 manufacturer may furnish not more than five hundred (500)
1483 milliliters of any brand of alcoholic beverage and not more than
1484 three (3) liters of any brand of wine.

1485 (8) The department may promulgate rules disallowing open
1486 product sampling of alcoholic beverages or wines by the holders of
1487 package retailer's permits and permitting open product sampling of
1488 alcoholic beverages by the holders of on-premises retailer's
1489 permits. Permitted sample products shall be plainly identified
1490 "sample" and the actual sampling must occur in the presence of the
1491 manufacturer's representatives during the legal operating hours of
1492 on-premises retailers.

1493 (9) The department may promulgate rules and regulations that
1494 authorize the holder of a research permit to import and purchase
1495 limited amounts of alcoholic beverages from importers, wineries
1496 and distillers of alcoholic beverages or from the department. The
1497 department shall develop and provide forms to be completed by the
1498 research permittee verifying each transaction. The completed
1499 forms shall be forwarded to the department within a period of time
1500 prescribed by the department. The records and inventory of
1501 alcoholic beverages shall be open to inspection at any time by the
1502 Director of the Alcoholic Beverage Control Division or any duly
1503 authorized agent.

1504 (10) The department may promulgate rules facilitating a
1505 retailer's on-site pickup of alcoholic beverages sold by the



department or as authorized by the department, including, but not limited to, native wines * * *, native spirits and craft spirits, so that those alcoholic beverages may be delivered to the retailer at the manufacturer's location or their sales tasting rooms instead of via shipment from the department's warehouse. Further, the department may promulgate rules facilitating direct shipment by a native winery, native distillery or craft distillery or their sales tasting rooms, directly to licensed retailers.

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

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

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



1531 develop and provide forms to be completed by the package retailer
1532 permittees verifying the transaction. The completed forms shall
1533 be forwarded to the department within a period of time prescribed
1534 by the department.

1535 (b) The purchaser of wine that is to be shipped to a
1536 package retailer's store shall be required to get the prior
1537 approval of the package retailer before any wine is shipped to the
1538 package retailer. A purchaser is limited to no more than ten (10)
1539 cases of wine per year to be shipped to a package retailer. A
1540 package retailer shall notify a purchaser of wine within two (2)
1541 days after receiving the shipment of wine. If the purchaser of
1542 the wine does not pick up or take the wine from the package
1543 retailer within thirty (30) days after being notified by the
1544 package retailer, the package retailer may sell the wine as part
1545 of his inventory.

1546 (c) Shipments of wine into this state under this
1547 section shall be made by a duly licensed carrier. It shall be the
1548 duty of every common or contract carrier, and of every firm or
1549 corporation that shall bring, carry or transport wine from outside
1550 the state for delivery inside the state to package retailer
1551 permittees on behalf of consumers, to prepare and file with the
1552 department, on a schedule as determined by the department, of
1553 known wine shipments containing the name of the common or contract
1554 carrier, firm or corporation making the report, the period of time
1555 covered by said report, the name and permit number of the winery,



1556 the name and permit number of the package retailer permittee
1557 receiving such wine, the weight of the package delivered to each
1558 package retailer permittee, a unique tracking number, and the date
1559 of delivery. Reports received by the department shall be made
1560 available by the department to the public via the Mississippi
1561 Public Records Act process in the same manner as other state
1562 alcohol filings.

1563 Upon the department's request, any records supporting the
1564 report shall be made available to the department within a
1565 reasonable time after the department makes a written request for
1566 such records. Any records containing information relating to such
1567 reports shall be kept and preserved for a period of two (2) years,
1568 unless their destruction sooner is authorized, in writing, by the
1569 department, and shall be open and available to inspection by the
1570 department upon the department's written request. Reports shall
1571 also be made available to any law enforcement or regulatory body
1572 in the state in which the railroad company, express company,
1573 common or contract carrier making the report resides or does
1574 business.

1575 Any common or contract carrier that willfully fails to make
1576 reports, as provided by this section or any of the rules and
1577 regulations of the department for the administration and
1578 enforcement of this section, is subject to a notification of
1579 violation. In the case of a continuing failure to make reports,



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

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

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

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



1605 **SECTION 11.** Section 67-1-45, Mississippi Code of 1972, is
1606 amended as follows:

1607 67-1-45. No manufacturer, rectifier or distiller of
1608 alcoholic beverages shall sell or attempt to sell any such
1609 alcoholic beverages, except malt liquor, within the State of
1610 Mississippi, except to the department, or as provided in Section
1611 67-1-41, or pursuant to Section 67-1-51. A producer of native
1612 wine * * *, native spirit or craft spirit may sell native
1613 wines * * *, native spirits or craft spirit, respectively, to the
1614 department or to consumers and retail permittees at the location
1615 of the native winery * * *, native distillery, craft distillery or
1616 its * * * other sales tasting room locations.

1617 Any violation of this section by any manufacturer, rectifier
1618 or distiller shall be punished by a fine of not less than Five
1619 Hundred Dollars (\$500.00), and not more than Two Thousand Dollars
1620 (\$2,000.00), to which may be added imprisonment in the county jail
1621 not to exceed six (6) months.

1622 **SECTION 12.** Section 67-1-51, Mississippi Code of 1972, is
1623 amended as follows:

1624 67-1-51. (1) Permits which may be issued by the department
1625 shall be as follows:

1626 (a) **Manufacturer's permit.** A manufacturer's permit
1627 shall permit the manufacture, importation in bulk, bottling and
1628 storage of alcoholic liquor and its distribution and sale to
1629 manufacturers holding permits under this article in this state and



to persons outside the state who are authorized by law to purchase the same, and to sell as provided by this article.

Manufacturer's permits shall be of the following classes:

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

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

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

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

Class 5. Craft spirit producers permit, which shall authorize the holder thereof to perform any act or task in the process of making craft spirit, including manufacturing, importing, bottling, storing, distributing and selling of the alcoholic liquor.

(b) **Package retailer's permit.** Except as otherwise provided in this paragraph and Section 67-1-52, a package



1655 retailer's permit shall authorize the holder thereof to operate a
1656 store exclusively for the sale at retail in original sealed and
1657 unopened packages of alcoholic beverages, including native wines,
1658 native spirits, craft spirits and edibles, not to be consumed on
1659 the premises where sold. Alcoholic beverages shall not be sold by
1660 any retailer in any package or container containing less than
1661 fifty (50) milliliters by liquid measure. A package retailer's
1662 permit, with prior approval from the department, shall authorize
1663 the holder thereof to sample new product furnished by a
1664 manufacturer's representative or his employees at the permitted
1665 place of business so long as the sampling otherwise complies with
1666 this article and applicable department regulations. Such samples
1667 may not be provided to customers at the permitted place of
1668 business. In addition to the sale at retail of packages of
1669 alcoholic beverages, the holder of a package retailer's permit is
1670 authorized to sell at retail corkscrews, wine glasses, soft
1671 drinks, ice, juices, mixers, other beverages commonly used to mix
1672 with alcoholic beverages, and fruits and foods that have been
1673 submerged in alcohol and are commonly referred to as edibles.
1674 Nonalcoholic beverages sold by the holder of a package retailer's
1675 permit shall not be consumed on the premises where sold.

1676 (c) **On-premises retailer's permit.** Except as otherwise
1677 provided in subsection (5) of this section, an on-premises
1678 retailer's permit shall authorize the sale of alcoholic beverages,
1679 including native wines * * *, native spirits and craft spirits,



1680 for consumption on the licensed premises only; however, a patron
1681 of the permit holder may remove one (1) bottle of wine from the
1682 licensed premises if: (i) the patron consumed a portion of the
1683 bottle of wine in the course of consuming a meal purchased on the
1684 licensed premises; (ii) the permit holder securely reseals the
1685 bottle; (iii) the bottle is placed in a bag that is secured in a
1686 manner so that it will be visibly apparent if the bag is opened;
1687 and (iv) a dated receipt for the wine and the meal is available.
1688 Additionally, as part of a carryout order, a permit holder may
1689 sell one (1) bottle of wine to be removed from the licensed
1690 premises for every two (2) entrees ordered. In addition, an
1691 on-premises retailer's permittee at a permitted premises located
1692 on Jefferson Davis Avenue within one-half (1/2) mile north of U.S.
1693 Highway 90 may serve alcoholic beverages by the glass to a patron
1694 in a vehicle using a drive-through method of delivery if the
1695 permitted premises is located in a leisure and recreation district
1696 established under Section 67-1-101. Such a sale will be
1697 considered to be made on the permitted premises. An on-premises
1698 retailer's permit shall be issued only to qualified hotels,
1699 restaurants and clubs, small craft breweries, microbreweries, and
1700 to common carriers with adequate facilities for serving
1701 passengers. In resort areas, however, whether inside or outside
1702 of a municipality, the department, in its discretion, may issue
1703 on-premises retailer's permits to any establishments located
1704 therein as it deems proper. An on-premises retailer's permit when



1705 issued to a common carrier shall authorize the sale and serving of
1706 alcoholic beverages aboard any licensed vehicle while moving
1707 through any county of the state; however, the sale of such
1708 alcoholic beverages shall not be permitted while such vehicle is
1709 stopped in a county that has not legalized such sales. If an
1710 on-premises retailer's permit is applied for by a common carrier
1711 operating solely in the water, such common carrier must, along
1712 with all other qualifications for a permit, (i) be certified to
1713 carry at least one hundred fifty (150) passengers and/or provide
1714 overnight accommodations for at least fifty (50) passengers and
1715 (ii) operate primarily in the waters within the State of
1716 Mississippi which lie adjacent to the State of Mississippi south
1717 of the three (3) most southern counties in the State of
1718 Mississippi and/or on the Mississippi River or navigable waters
1719 within any county bordering on the Mississippi River.

1720 (d) **Solicitor's permit.** A solicitor's permit shall
1721 authorize the holder thereof to act as salesman for a manufacturer
1722 or wholesaler holding a proper permit, to solicit on behalf of his
1723 employer orders for alcoholic beverages, and to otherwise promote
1724 his employer's products in a legitimate manner. Such a permit
1725 shall authorize the representation of and employment by one (1)
1726 principal only. However, the permittee may also, in the
1727 discretion of the department, be issued additional permits to
1728 represent other principals. No such permittee shall buy or sell
1729 alcoholic beverages for his own account, and no such beverage



shall be brought into this state in pursuance of the exercise of such permit otherwise than through a permit issued to a wholesaler or manufacturer in the state.

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

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



1754 Temporary retailer's permits shall be of the following
1755 classes:

1756 Class 1. A temporary one-day permit may be issued to bona
1757 fide nonprofit civic or charitable organizations authorizing the
1758 sale of alcoholic beverages, including native wine * * *, native
1759 spirit and craft spirit, for consumption on the premises described
1760 in the temporary permit only. Class 1 permits may be issued only
1761 to applicants demonstrating to the department, by a statement
1762 signed under penalty of perjury submitted ten (10) days prior to
1763 the proposed date or such other time as the department may
1764 determine, that they meet the qualifications of Sections 67-1-11,
1765 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 (excluding paragraph
1766 (e)) and 67-1-59. Class 1 permittees shall obtain all alcoholic
1767 beverages from package retailers located in the county in which
1768 the temporary permit is issued. Alcoholic beverages remaining in
1769 stock upon expiration of the temporary permit may be returned by
1770 the permittee to the package retailer for a refund of the purchase
1771 price upon consent of the package retailer or may be kept by the
1772 permittee exclusively for personal use and consumption, subject to
1773 all laws pertaining to the illegal sale and possession of
1774 alcoholic beverages. The department, following review of the
1775 statement provided by the applicant and the requirements of the
1776 applicable statutes and regulations, may issue the permit.

1777 Class 2. A temporary permit, not to exceed seventy (70)
1778 days, may be issued to prospective permittees seeking to transfer



1779 a permit authorized in paragraph (c) of this subsection. A Class
1780 2 permit may be issued only to applicants demonstrating to the
1781 department, by a statement signed under the penalty of perjury,
1782 that they meet the qualifications of Sections 67-1-5(1), (m), (n),
1783 (o), (p) or (q), 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and
1784 67-1-59. The department, following a preliminary review of the
1785 statement provided by the applicant and the requirements of the
1786 applicable statutes and regulations, may issue the permit.

1787 Class 2 temporary permittees must purchase their alcoholic
1788 beverages directly from the department or, with approval of the
1789 department, purchase the remaining stock of the previous
1790 permittee. If the proposed applicant of a Class 1 or Class 2
1791 temporary permit falsifies information contained in the
1792 application or statement, the applicant shall never again be
1793 eligible for a retail alcohol beverage permit and shall be subject
1794 to prosecution for perjury.

1795 Class 3. A temporary one-day permit may be issued to a
1796 retail establishment authorizing the complimentary distribution of
1797 wine, including native wine, to patrons of the retail
1798 establishment at an open house or promotional event, for
1799 consumption only on the premises described in the temporary
1800 permit. A Class 3 permit may be issued only to an applicant
1801 demonstrating to the department, by a statement signed under
1802 penalty of perjury submitted ten (10) days before the proposed
1803 date or such other time as the department may determine, that it



1804 meets the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)
1805 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.
1806 A Class 3 permit holder shall obtain all alcoholic beverages from
1807 the holder(s) of a package retailer's permit located in the county
1808 in which the temporary permit is issued. Wine remaining in stock
1809 upon expiration of the temporary permit may be returned by the
1810 Class 3 temporary permit holder to the package retailer for a
1811 refund of the purchase price, with consent of the package
1812 retailer, or may be kept by the Class 3 temporary permit holder
1813 exclusively for personal use and consumption, subject to all laws
1814 pertaining to the illegal sale and possession of alcoholic
1815 beverages. The department, following review of the statement
1816 provided by the applicant and the requirements of the applicable
1817 statutes and regulations, may issue the permit. No retailer may
1818 receive more than twelve (12) Class 3 temporary permits in a
1819 calendar year. A Class 3 temporary permit shall not be issued to
1820 a retail establishment that either holds a merchant permit issued
1821 under paragraph (1) of this subsection, or holds a permit issued
1822 under Chapter 3, Title 67, Mississippi Code of 1972, authorizing
1823 the holder to engage in the business of a retailer of light wine
1824 or beer.

1825 (g) **Caterer's permit.** A caterer's permit shall permit
1826 the purchase of alcoholic beverages by a person engaging in
1827 business as a caterer and the resale of alcoholic beverages by
1828 such person in conjunction with such catering business. No person



1829 shall qualify as a caterer unless forty percent (40%) or more of
1830 the revenue derived from such catering business shall be from the
1831 serving of prepared food and not from the sale of alcoholic
1832 beverages and unless such person has obtained a permit for such
1833 business from the Department of Health. A caterer's permit shall
1834 not authorize the sale of alcoholic beverages on the premises of
1835 the person engaging in business as a caterer; however, the holder
1836 of an on-premises retailer's permit may hold a caterer's permit.
1837 When the holder of an on-premises retailer's permit or an
1838 affiliated entity of the holder also holds a caterer's permit, the
1839 caterer's permit shall not authorize the service of alcoholic
1840 beverages on a consistent, recurring basis at a separate, fixed
1841 location owned or operated by the caterer, on-premises retailer or
1842 affiliated entity and an on-premises retailer's permit shall be
1843 required for the separate location. All sales of alcoholic
1844 beverages by holders of a caterer's permit shall be made at the
1845 location being catered by the caterer, and, except as otherwise
1846 provided in subsection (5) of this section, such sales may be made
1847 only for consumption at the catered location. The location being
1848 catered may be anywhere within a county or judicial district that
1849 has voted to come out from under the dry laws or in which the sale
1850 and distribution of alcoholic beverages is otherwise authorized by
1851 law. Such sales shall be made pursuant to any other conditions
1852 and restrictions which apply to sales made by on-premises retail
1853 permittees. The holder of a caterer's permit or his employees



1854 shall remain at the catered location as long as alcoholic
1855 beverages are being sold pursuant to the permit issued under this
1856 paragraph (g), and the permittee shall have at the location the
1857 identification card issued by the Alcoholic Beverage Control
1858 Division of the department. No unsold alcoholic beverages may be
1859 left at the catered location by the permittee upon the conclusion
1860 of his business at that location. Appropriate law enforcement
1861 officers and Alcoholic Beverage Control Division personnel may
1862 enter a catered location on private property in order to enforce
1863 laws governing the sale or serving of alcoholic beverages.

1864 (h) **Research permit.** A research permit shall authorize
1865 the holder thereof to operate a research facility for the
1866 professional research of alcoholic beverages. Such permit shall
1867 authorize the holder of the permit to import and purchase limited
1868 amounts of alcoholic beverages from the department or from
1869 importers, wineries and distillers of alcoholic beverages for
1870 professional research.

1871 (i) **Alcohol processing permit.** An alcohol processing
1872 permit shall authorize the holder thereof to purchase, transport
1873 and possess alcoholic beverages for the exclusive use in cooking,
1874 processing or manufacturing products which contain alcoholic
1875 beverages as an integral ingredient. An alcohol processing permit
1876 shall not authorize the sale of alcoholic beverages on the
1877 premises of the person engaging in the business of cooking,
1878 processing or manufacturing products which contain alcoholic



beverages. The amounts of alcoholic beverages allowed under an alcohol processing permit shall be set by the department.

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

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

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

(m) **Temporary alcoholic beverages charitable auction permit.** A temporary permit, not to exceed five (5) days, may be issued to a qualifying charitable nonprofit organization that is



1904 exempt from taxation under Section 501(c)(3) or (4) of the
1905 Internal Revenue Code of 1986. The permit shall authorize the
1906 holder to sell alcoholic beverages for the limited purpose of
1907 raising funds for the organization during a live or silent auction
1908 that is conducted by the organization and that meets the following
1909 requirements: (i) the auction is conducted in an area of the
1910 state where the sale of alcoholic beverages is authorized; (ii) if
1911 the auction is conducted on the premises of an on-premises
1912 retailer's permit holder, then the alcoholic beverages to be
1913 auctioned must be stored separately from the alcoholic beverages
1914 sold, stored or served on the premises, must be removed from the
1915 premises immediately following the auction, and may not be
1916 consumed on the premises; (iii) the permit holder may not conduct
1917 more than two (2) auctions during a calendar year; (iv) the permit
1918 holder may not pay a commission or promotional fee to any person
1919 to arrange or conduct the auction.

1920 (n) **Event venue retailer's permit.** An event venue
1921 retailer's permit shall authorize the holder thereof to purchase
1922 and resell alcoholic beverages, including native wines * * *,
1923 native spirits and craft spirits, for consumption on the premises
1924 during legal hours during events held on the licensed premises if
1925 food is being served at the event by a caterer who is not
1926 affiliated with or related to the permittee. The caterer must
1927 serve at least three (3) entrees. The permit may only be issued
1928 for venues that can accommodate two hundred (200) persons or more.



1929 The number of persons a venue may accommodate shall be determined
1930 by the local fire department and such determination shall be
1931 provided in writing and submitted along with all other documents
1932 required to be provided for an on-premises retailer's permit. The
1933 permittee must derive the majority of its revenue from
1934 event-related fees, including, but not limited to, admission fees
1935 or ticket sales for live entertainment in the building.

1936 "Event-related fees" do not include alcohol, beer or light wine
1937 sales or any fee which may be construed to cover the cost of
1938 alcohol, beer or light wine. This determination shall be made on
1939 a per event basis. An event may not last longer than two (2)
1940 consecutive days per week.

1941 (o) **Temporary theatre permit.** A temporary theatre
1942 permit, not to exceed five (5) days, may be issued to a charitable
1943 nonprofit organization that is exempt from taxation under Section
1944 501(c)(3) or (4) of the Internal Revenue Code and owns or operates
1945 a theatre facility that features plays and other theatrical
1946 performances and productions. Except as otherwise provided in
1947 subsection (5) of this section, the permit shall authorize the
1948 holder to sell alcoholic beverages, including native wines * * *,
1949 native spirits and craft spirits, to patrons of the theatre during
1950 performances and productions at the theatre facility for
1951 consumption during such performances and productions on the
1952 premises of the facility described in the permit. A temporary
1953 theatre permit holder shall obtain all alcoholic beverages from



1954 package retailers located in the county in which the permit is
1955 issued. Alcoholic beverages remaining in stock upon expiration of
1956 the temporary theatre permit may be returned by the permittee to
1957 the package retailer for a refund of the purchase price upon
1958 consent of the package retailer or may be kept by the permittee
1959 exclusively for personal use and consumption, subject to all laws
1960 pertaining to the illegal sale and possession of alcoholic
1961 beverages.

1962 (p) **Charter ship operator's permit.** Subject to the
1963 provisions of this paragraph (p), a charter ship operator's permit
1964 shall authorize the holder thereof and its employees to serve,
1965 monitor, store and otherwise control the serving and availability
1966 of alcoholic beverages to customers of the permit holder during
1967 private charters under contract provided by the permit holder. A
1968 charter ship operator's permit shall authorize such action by the
1969 permit holder and its employees only as to alcoholic beverages
1970 brought onto the permit holder's ship by customers of the permit
1971 holder as part of such a private charter. All such alcoholic
1972 beverages must be removed from the charter ship at the conclusion
1973 of each private charter. A charter ship operator's permit shall
1974 not authorize the permit holder to sell, charge for or otherwise
1975 supply alcoholic beverages to customers, except as authorized in
1976 this paragraph (p). For the purposes of this paragraph (p),
1977 "charter ship operator" means a common carrier that (i) is
1978 certified to carry at least one hundred fifty (150) passengers



1979 and/or provide overnight accommodations for at least fifty (50)
1980 passengers, (ii) operates only in the waters within the State of
1981 Mississippi, which lie adjacent to the State of Mississippi south
1982 of the three (3) most southern counties in the State of
1983 Mississippi, and (iii) provides charters under contract for tours
1984 and trips in such waters.

1985 (q) **Distillery retailer's permit.** The holder of a
1986 Class 1 manufacturer's permit may obtain a distillery retailer's
1987 permit. A distillery retailer's permit shall authorize the holder
1988 thereof to sell at retail alcoholic beverages to consumers for
1989 on-premises consumption, or to consumers by the sealed and
1990 unopened bottle from a retail location at the distillery for
1991 off-premises consumption. The holder may only sell product
1992 manufactured by the manufacturer at the distillery described in
1993 the permit. However, when selling to consumers for on-premises
1994 consumption, a holder of a distillery retailer's permit may add
1995 other beverages, alcoholic or not, so long as the total volume of
1996 other beverage components containing alcohol does not exceed
1997 twenty percent (20%). Hours of sale shall be the same as those
1998 authorized for on-premises permittees in the city or county in
1999 which the distillery retailer is located.

2000 The holder shall not sell at retail more than ten percent
2001 (10%) of the alcoholic beverages produced annually at its
2002 distillery. The holder shall not make retail sales of more than
2003 two and twenty-five one-hundredths (2.25) liters, in the



2004 aggregate, of the alcoholic beverages produced at its distillery
2005 to any one (1) individual for consumption off the premises of the
2006 distillery within a twenty-four-hour period. The hours of sale
2007 shall be the same as those hours for package retailers under this
2008 article. The holder of a distillery retailer's permit is not
2009 required to purchase the alcoholic beverages authorized to be sold
2010 by this paragraph from the department's liquor distribution
2011 warehouse; however, if the holder does not purchase the alcoholic
2012 beverages from the department's liquor distribution warehouse, the
2013 holder shall pay to the department all taxes, fees and surcharges
2014 on the alcoholic beverages that are imposed upon the sale of
2015 alcoholic beverages shipped by the department or its warehouse
2016 operator. In addition to alcoholic beverages, the holder of a
2017 distillery retailer's permit may sell at retail promotional
2018 products from the same retail location, including shirts, hats,
2019 glasses, and other promotional products customarily sold by
2020 alcoholic beverage manufacturers.

2021 (r) **Festival * * * Permit.** Any wine
2022 manufacturer * * *, native wine producer, native spirit producer,
2023 craft spirit producer or distilled spirits manufacturer permitted
2024 by Mississippi or any other state is eligible to obtain a
2025 Festival * * * Permit. This permit authorizes the entity to
2026 transport product manufactured by it to festivals held within the
2027 State of Mississippi and sell sealed, unopened bottles to festival
2028 participants. The holder of this permit may provide samples at no



charge to participants. "Festival" means any event at which three (3) or more vendors are present at a location for the sale or distribution of goods. The holder of a Festival * * * Permit is not required to purchase the alcoholic beverages authorized to be sold by this paragraph from the department's liquor distribution warehouse. However, if the holder does not purchase the alcoholic beverages from the department's liquor distribution warehouse, the holder of this permit shall pay to the department all taxes, fees and surcharges on the alcoholic beverages sold at such festivals that are imposed upon the sale of alcoholic beverages shipped by the Alcoholic Beverage Control Division of the Department of Revenue. Additionally, the entity shall file all applicable reports and returns as prescribed by the department. This permit is issued per festival and provides authority to sell for * * * three (3) consecutive days during the hours authorized for on-premises permittees' sales in that county or city. The holder of the permit shall be required to maintain all requirements set by Local Option Law for the service and sale of alcoholic beverages. This permit may be issued to entities participating in festivals at which a Class 1 temporary permit is in effect.

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

(s) **Charter vessel operator's permit.** Subject to the provisions of this paragraph (s), a charter vessel operator's permit shall authorize the holder thereof and its employees to



2054 sell and serve alcoholic beverages to passengers of the permit
2055 holder during public tours, historical tours, ecological tours and
2056 sunset cruises provided by the permit holder. The permit shall
2057 authorize the holder to only sell alcoholic beverages, including
2058 native wines, to passengers of the charter vessel operator during
2059 public tours, historical tours, ecological tours and sunset
2060 cruises provided by the permit holder aboard the charter vessel
2061 operator for consumption during such tours and cruises on the
2062 premises of the charter vessel operator described in the permit.
2063 For the purposes of this paragraph (s), "charter vessel operator"
2064 means a common carrier that (i) is certified to carry at least
2065 forty-nine (49) passengers, (ii) operates only in the waters
2066 within the State of Mississippi, which lie south of Interstate 10
2067 in the three (3) most southern counties in the State of
2068 Mississippi, and lie adjacent to the State of Mississippi south of
2069 the three (3) most southern counties in the State of Mississippi,
2070 extending not further than one (1) mile south of such counties,
2071 and (iii) provides vessel services for tours and cruises in such
2072 waters as provided in this paragraph(s).

2073 (t) **Native spirit retailer's permit.** Except as
2074 otherwise provided in subsection (5) of this section, a native
2075 spirit retailer's permit shall be issued only to a holder of a
2076 Class 4 manufacturer's permit, and shall authorize the holder
2077 thereof to make retail sales of native spirits to consumers for
2078 on-premises consumption or to consumers in originally sealed and



2079 unopened containers at an establishment located on the premises
2080 of * * * the native distillery, or at any tasting room location or
2081 locations within five (5) miles of the native distillery.
2082 Further, every native distillery is authorized to have one (1)
2083 permanent satellite tasting room sales location in any other
2084 location in the state that otherwise allows the sale of alcoholic
2085 beverages. When selling to consumers for on-premises consumption,
2086 a holder of a native spirit retailer's permit may * * * sell
2087 alcoholic beverages produced by other suppliers. Hours of sale
2088 shall be the same as those authorized for on-premises permittees
2089 in the city or county in which the native spirit retailer is
2090 located.

2091 (u) **Delivery service permit.** Any individual, limited
2092 liability company, corporation or partnership registered to do
2093 business in this state is eligible to obtain a delivery service
2094 permit. Subject to the provisions of Section 67-1-51.1, this
2095 permit authorizes the permittee, or its employee or an independent
2096 contractor acting on its behalf, to deliver alcoholic beverages,
2097 beer, light wine and light spirit product from a licensed retailer
2098 to a person in this state who is at least twenty-one (21) years of
2099 age for the individual's use and not for resale. This permit does
2100 not authorize the delivery of alcoholic beverages, beer, light
2101 wine or light spirit product to the premises of a location with a
2102 permit for the manufacture, distribution or retail sale of
2103 alcoholic beverages, beer, light wine or light spirit product.



2104 The holder of a package retailer's permit or an on-premises
2105 retailer's permit under Section 67-1-51 or of a beer, light wine
2106 and light spirit product permit under Section 67-3-19 is
2107 authorized to apply for a delivery service permit as a privilege
2108 separate from its existing retail permit.

2109 (v) **Food truck permit.** A food truck permit shall
2110 authorize the holder of an on-premises retailer's permit to use a
2111 food truck to sell alcoholic beverages off its premises to guests
2112 who must consume the beverages in open containers. For the
2113 purposes of this paragraph (v), "food truck" means a fully encased
2114 food service establishment on a motor vehicle or on a trailer that
2115 a motor vehicle pulls to transport, and from which a vendor,
2116 standing within the frame of the establishment, prepares, cooks,
2117 sells and serves food for immediate human consumption. The term
2118 "food truck" does not include a food cart that is not motorized.
2119 Food trucks shall maintain such distance requirements from
2120 schools, churches, kindergartens and funeral homes as are required
2121 for on-premises retailer's permittees under this article, and all
2122 sales must be made within a valid leisure and recreation district
2123 established under Section 67-1-101. Food trucks cannot sell or
2124 serve alcoholic beverages unless also offering food prepared and
2125 cooked within the food truck, and permittees must maintain a
2126 twenty-five percent (25%) food sale revenue requirement based on
2127 the food sold from the food truck alone. The hours allowed for
2128 sale shall be the same as those for on-premises retailer's



2129 permittees in the location. This permit will not be required for
2130 the holder of a caterer's permit issued under this article to
2131 cater an event as allowed by law. Permittees must provide notice
2132 of not less than forty-eight (48) hours to the department of each
2133 location at which alcoholic beverages will be sold.

2134 (w) **On-premises tobacco permit.** An on-premises tobacco
2135 permit shall authorize the permittee to sell alcoholic beverages
2136 for consumption on the licensed premises. In addition to all
2137 other requirements to obtain an alcoholic beverage permit, the
2138 permittee must obtain and maintain a tobacco permit issued by the
2139 State of Mississippi, and have a capital investment of not less
2140 than Five Hundred Thousand Dollars (\$500,000.00) in the premises
2141 for which the permit is issued. In addition to alcoholic
2142 beverages, the permittee is authorized to sell only cigars,
2143 cheroots, tobacco pipes, pipe tobacco, and/or stogies.
2144 Additionally, seventy-five percent (75%) of the permittee's annual
2145 gross revenue must be derived from the sale of cigars, cheroots,
2146 tobacco pipes, pipe tobacco, and/or stogies. No food sales shall
2147 be required, but food may be sold on the premises. The issuance
2148 of this permit does not remove any obligation a permittee may have
2149 to follow local ordinances or actions prohibiting the use of
2150 tobacco products.

2151 (x) **Craft spirit retailer's permit.** Except as
2152 otherwise provided in subsection (5) of this section, a craft
2153 spirit retailer's permit shall be issued only to a holder of a



2154 Class 5 manufacturer's permit, and shall authorize the holder
2155 thereof to make retail sales of craft spirits to consumers for
2156 on-premises consumption or to consumers in originally sealed and
2157 unopened containers at an establishment located on the premises of
2158 the distillery or at any tasting room location or locations within
2159 five (5) miles of the craft distillery. Further, every craft
2160 distillery is authorized to have one (1) permanent satellite
2161 tasting room sales location in any other location in the state
2162 that otherwise allows the sale of alcoholic beverages. When
2163 selling to consumers for on-premises consumption, a holder of a
2164 craft spirit retailer's permit may sell alcoholic beverages
2165 produced by other suppliers. Hours of sale shall be the same as
2166 those authorized for on-premises permittees in the city or county
2167 in which the craft spirit retailer is located.

2168 (2) Except as otherwise provided in subsection (4) of this
2169 section, retail permittees may hold more than one (1) retail
2170 permit, at the discretion of the department.

2171 (3) (a) Except as otherwise provided in this subsection, no
2172 authority shall be granted to any person to manufacture, sell or
2173 store for sale any intoxicating liquor as specified in this
2174 article within four hundred (400) feet of any church, school
2175 (excluding any community college, junior college, college or
2176 university), kindergarten or funeral home. However, within an
2177 area zoned commercial or business, such minimum distance shall be
2178 not less than one hundred (100) feet.



2179 (b) A church or funeral home may waive the distance
2180 restrictions imposed in this subsection in favor of allowing
2181 issuance by the department of a permit, pursuant to subsection (1)
2182 of this section, to authorize activity relating to the
2183 manufacturing, sale or storage of alcoholic beverages which would
2184 otherwise be prohibited under the minimum distance criterion.
2185 Such waiver shall be in written form from the owner, the governing
2186 body, or the appropriate officer of the church or funeral home
2187 having the authority to execute such a waiver, and the waiver
2188 shall be filed with and verified by the department before becoming
2189 effective.

2190 (c) The distance restrictions imposed in this
2191 subsection shall not apply to the sale or storage of alcoholic
2192 beverages at a bed and breakfast inn listed in the National
2193 Register of Historic Places or to the sale or storage of alcoholic
2194 beverages in a historic district that is listed in the National
2195 Register of Historic Places, is a qualified resort area, and is
2196 located in a municipality in which Mississippi Highways 1 and 8
2197 intersect, or is located in a municipality having a population
2198 greater than one hundred thousand (100,000) according to the
2199 latest federal decennial census.

2200 (d) The distance restrictions imposed in this
2201 subsection shall not apply to the sale or storage of alcoholic
2202 beverages at a qualified resort area as defined in Section
2203 67-1-5(o)(iii)32.



2204 (e) The distance restrictions imposed in this
2205 subsection shall not apply to the sale or storage of alcoholic
2206 beverages at a licensed premises in a building formerly owned by a
2207 municipality and formerly leased by the municipality to a
2208 municipal school district and used by the municipal school
2209 district as a district bus shop facility.

2210 (f) The distance restrictions imposed in this
2211 subsection shall not apply to the sale or storage of alcoholic
2212 beverages at a licensed premises in a building consisting of at
2213 least five thousand (5,000) square feet and located approximately
2214 six hundred (600) feet from the intersection of Mississippi
2215 Highway 15 and Mississippi Highway 4.

2216 (g) The distance restrictions imposed in this
2217 subsection shall not apply to the sale or storage of alcoholic
2218 beverages at a licensed premises in a building located at or near
2219 the intersection of Ward and Tate Streets and adjacent properties
2220 in the City of Senatobia, Mississippi.

2221 (h) The distance restrictions imposed in this
2222 subsection shall not apply to the sale or storage of alcoholic
2223 beverages at a theatre facility that features plays and other
2224 theatrical performances and productions and (i) is capable of
2225 seating more than seven hundred fifty (750) people, (ii) is owned
2226 by a municipality which has a population greater than ten thousand
2227 (10,000) according to the latest federal decennial census, (iii)



2228 was constructed prior to 1930, (iv) is on the National Register of
2229 Historic Places, and (v) is located in a historic district.

2230 (i) The distance restrictions imposed in this
2231 subsection shall not apply to the sale or storage of alcoholic
2232 beverages at a licensed premises in a building located
2233 approximately one and six-tenths (1.6) miles north of the
2234 intersection of Mississippi Highway 15 and Mississippi Highway 4
2235 on the west side of Mississippi Highway 15.

2236 (4) No person, either individually or as a member of a firm,
2237 partnership, limited liability company or association, or as a
2238 stockholder, officer or director in a corporation, shall own or
2239 control any interest in more than one (1) package retailer's
2240 permit, nor shall such person's spouse, if living in the same
2241 household of such person, any relative of such person, if living
2242 in the same household of such person, or any other person living
2243 in the same household with such person own any interest in any
2244 other package retailer's permit; however, in the case of a person
2245 holding a package retailer's permit issued before July 1, 2024,
2246 such a person may own one (1) additional package retailer's permit
2247 if the additional permit is issued for a premises with a minimum
2248 capital investment of Twenty Million Dollars (\$20,000,000.00) that
2249 is part of a major retail development project and located in one
2250 (1) of the three (3) most southern counties in the State of
2251 Mississippi, and not within one hundred (100) miles of another



2252 location in the State of Mississippi, for which the permittee
2253 holds such a permit.

2254 (5) (a) In addition to any other authority granted under
2255 this section, the holder of a permit issued under subsection
2256 (1)(c), (e), (f), (g), (l), (n) * * *, (o) (q), (t) and/or (u) of
2257 this section may sell or otherwise provide alcoholic beverages
2258 and/or wine to a patron of the permit holder in the manner
2259 authorized in the permit and the patron may remove an open glass,
2260 cup or other container of the alcoholic beverage and/or wine from
2261 the licensed premises and may possess and consume the alcoholic
2262 beverage or wine outside of the licensed premises if: (i) the
2263 licensed premises is located within a leisure and recreation
2264 district created under Section 67-1-101 and (ii) the patron
2265 remains within the boundaries of the leisure and recreation
2266 district while in possession of the alcoholic beverage or wine.

2267 (b) Nothing in this subsection shall be construed to
2268 allow a person to bring any alcoholic beverages into a permitted
2269 premises except to the extent otherwise authorized by this
2270 article.

2271 **SECTION 13.** Section 67-1-73, Mississippi Code of 1972, is
2272 amended as follows:

2273 67-1-73. Every manufacturer, including native wine * * *,
2274 native spirit or craft spirit producers, within or without the
2275 state, and every other shipper of alcoholic beverages who sells
2276 any alcoholic beverage, including native wine * * *, native spirit



2277 or craft spirit, within the state, shall, at the time of making
2278 such sale, file with the department a copy of the invoice of such
2279 sale showing in detail the kind of alcoholic beverage sold, the
2280 quantities of each, the size of the container and the weight of
2281 the contents, the alcoholic content, and the name and address of
2282 the person to whom sold.

2283 Every person transporting alcoholic beverages, including
2284 native wine * * *, native spirit or craft spirit, within this
2285 state to a point within this state, whether such transportation
2286 originates within or without this state, shall, within five (5)
2287 days after delivery of such shipment, furnish the department a
2288 copy of the bill of lading or receipt, showing the name or
2289 consignor or consignee, date, place received, destination, and
2290 quantity of alcoholic beverages delivered. Upon failure to comply
2291 with the provisions of this section, such person shall be deemed
2292 guilty of a misdemeanor and, upon conviction thereof, shall be
2293 fined in the sum of Fifty Dollars (\$50.00) for each offense.

2294 **SECTION 14.** Section 27-4-3, Mississippi Code of 1972, is
2295 amended as follows:

2296 27-4-3. (1) The Board of Tax Appeals shall have the
2297 following powers and duties:

2298 (a) To adopt, amend or repeal those rules or
2299 regulations necessary to implement the duties assigned to the
2300 board.



2301 (b) To have jurisdiction over all administrative
2302 appeals to the board from decisions of the review board and
2303 administrative hearing officers of the Department of Revenue under
2304 Sections 27-77-5, 27-77-9, 27-77-11 and 27-77-12, to arrange the
2305 time and place of the hearing on any such appeal, and where
2306 required, to arrange for any evidence presented to the board at
2307 such hearing to be transcribed or otherwise preserved for purposes
2308 of making a record of the hearing.

2309 (c) To have jurisdiction over all administrative
2310 appeals regarding certain decisions and actions by the Department
2311 of Revenue under the Local Option Alcoholic Beverage Control Law,
2312 Section 67-1-1 et seq., under the Mississippi Native Wine Law of
2313 1976, Section 67-5-1 et seq., and under the Mississippi Native and
2314 Craft Spirits Law, Section 67-11-1 et seq., as provided for under
2315 Section 67-1-72, to arrange the time and place of the hearing on
2316 any such appeal and to arrange for any evidence presented to the
2317 board at such hearing to be transcribed or otherwise preserved for
2318 purposes of making a record of the hearing.

2319 (d) To have jurisdiction over all administrative
2320 appeals under Sections 27-33-37 and 27-33-41 to the board from
2321 decisions of the Department of Revenue to deny an objection of a
2322 board of supervisors to the rejection by the Department of Revenue
2323 of an application for homestead exemption and to arrange the time
2324 and place of the hearing on any such appeal.



2325 (e) To have jurisdiction over all administrative
2326 appeals under Section 27-35-113 to the board from the decision of
2327 the Department of Revenue regarding its examination of the
2328 recapitulations of the assessment rolls of a county and to arrange
2329 the time and place of the hearing on any such appeal.

2330 (f) To have jurisdiction to hear any objection to an
2331 assessment by the Department of Revenue pursuant to Section
2332 27-35-311, 27-35-517 or 27-35-703 and to arrange the time and
2333 place of the hearing on any such objection.

2334 (g) To perform all other duties which are now or may
2335 hereafter be imposed upon the board by law.

2336 (h) To obtain, review, receive into evidence and/or
2337 otherwise examine and consider applications, returns, reports and
2338 any particulars set forth or disclosed in any application report
2339 or return required on any taxes collected by reports received by
2340 the Department of Revenue and any other documents and information
2341 received, generated and/or maintained by the Department of
2342 Revenue. The authority of the board under this paragraph is not
2343 barred or otherwise restricted by the confidentiality of such
2344 documents and information under Sections 27-3-73, 27-7-83,
2345 27-13-57 and/or 27-65-81, and the disclosure of such documents and
2346 information to the board shall be an exception to the prohibition
2347 on disclosure of such documents and information contained in
2348 Sections 27-3-73, 27-7-83, 27-13-57 and/or 27-65-81.



2349 (2) Each member of the board is empowered to administer and
2350 certify oaths.

2351 (3) Each member of the board is empowered to perform all
2352 other duties which are now or may hereafter be imposed on him by
2353 law.

2354 **SECTION 15.** Section 27-71-5, Mississippi Code of 1972, is
2355 amended as follows:

2356 27-71-5. (1) Upon each person approved for a permit under
2357 the provisions of the Alcoholic Beverage Control Law and
2358 amendments thereto, there is levied and imposed for each location
2359 for the privilege of engaging and continuing in this state in the
2360 business authorized by such permit, an annual privilege license
2361 tax in the amount provided in the following schedule:

2362 (a) Except as otherwise provided in this subsection
2363 (1), manufacturer's permit, Class 1, distiller's and/or
2364 rectifier's:

2365 (i) For a permittee with annual production of
2366 five thousand (5,000) gallons or more.....\$4,500.00

2367 (ii) For a permittee with annual production under five thousand
2368 (5,000) gallons.....\$2,800.00

2369 (b) Manufacturer's permit, Class 2, wine
2370 manufacturer.....\$1,800.00

2371 (c) Manufacturer's permit, Class 3, native wine
2372 manufacturer per ten thousand (10,000) gallons or part thereof
2373 produced.....\$ 10.00



2374 (d) Manufacturer's permit, Class 4, native spirit
 2375 manufacturer per one thousand (1,000) gallons or part thereof
 2376 produced.....\$ 300.00
 2377 (e) Manufacturer's permit, Class 5, craft spirit
 2378 manufacturer per one thousand (1,000) gallons or part thereof
 2379 produced.....\$ 300.00
 2380 (f) Native wine retailer's permit.....\$ 50.00
 2381 (* * *g) Package retailer's permit, each.....\$ 900.00
 2382 (* * *h) On-premises retailer's permit, except for
 2383 clubs and common carriers, each.....\$ 450.00
 2384 (* * *i) On-premises retailer's permit for wine of
 2385 more than five percent (5%) alcohol by weight, but not more than
 2386 twenty-one percent (21%) alcohol by weight, each.....\$ 225.00
 2387 (* * *j) On-premises retailer's permit for
 2388 clubs.....\$ 225.00
 2389 (* * *k) On-premises retailer's permit for common
 2390 carriers, per car, plane, or other vehicle.....\$ 120.00
 2391 (* * *l) Solicitor's permit, regardless of any other
 2392 provision of law, solicitor's permits shall be issued only in the
 2393 discretion of the department.....\$ 100.00
 2394 (* * *m) Filing fee for each application except for an
 2395 employee identification card.....\$ 25.00
 2396 (* * *n) Temporary permit, Class 1, each.....\$ 10.00
 2397 (* * *o) Temporary permit, Class 2, each.....\$ 50.00
 2398 (* * *p) (i) Caterer's permit.....\$ 600.00



2399 (ii) Caterer's permit for holders of on-premises
 2400 retailer's permit.....\$ 150.00
 2401 (* * *g) Research permit.....\$ 100.00
 2402 (* * *r) Temporary permit, Class 3 (wine
 2403 only).....\$ 10.00
 2404 (* * *s) Special service permit.....\$ 225.00
 2405 (* * *t) Merchant permit.....\$ 225.00
 2406 (* * *u) Temporary alcoholic beverages charitable
 2407 auction permit.....\$ 10.00
 2408 (* * *y) Event venue retailer's permit.....\$ 225.00
 2409 (* * *w) Temporary theatre permit, each.....\$ 10.00
 2410 (* * *x) Charter ship operator's permit.....\$ 100.00
 2411 (* * *y) Distillery retailer's permit.....\$ 450.00
 2412 (* * *z) Festival * * * permit.....\$ 10.00
 2413 (* * *aa) Charter vessel operator's
 2414 permit.....\$ 100.00
 2415 (* * *ab) Native or craft spirit retailer's
 2416 permit.....\$ 50.00
 2417 (* * *ac) Delivery service permit.....\$ 500.00
 2418 (* * *ad) Food truck permit.....\$ 100.00
 2419 (* * *ae) On-premises tobacco permit.....\$ 450.00

2420 In addition to the filing fee imposed by paragraph (1) of
 2421 this subsection, a fee to be determined by the Department of
 2422 Revenue may be charged to defray costs incurred to process
 2423 applications. The additional fees shall be paid into the State



2424 Treasury to the credit of a special fund account, which is hereby
2425 created, and expenditures therefrom shall be made only to defray
2426 the costs incurred by the Department of Revenue in processing
2427 alcoholic beverage applications. Any unencumbered balance
2428 remaining in the special fund account on June 30 of any fiscal
2429 year shall lapse into the State General Fund.

2430 All privilege taxes imposed by this section shall be paid in
2431 advance of doing business. A new permittee whose privilege tax is
2432 determined by production volume will pay the tax for the first
2433 year in accordance with department regulations. The additional
2434 privilege tax imposed for an on-premises retailer's permit based
2435 upon purchases shall be due and payable on demand.

2436 Paragraph (y) of this subsection shall stand repealed from
2437 and after July 1, 2026.

2438 (2) (a) There is imposed and shall be collected from each
2439 permittee, except a common carrier, solicitor, a temporary
2440 permittee or a delivery service permittee, by the department, an
2441 additional license tax equal to the amounts imposed under
2442 subsection (1) of this section for the privilege of doing business
2443 within any municipality or county in which the licensee is
2444 located.

2445 (b) (i) In addition to the tax imposed in paragraph
2446 (a) of this subsection, there is imposed and shall be collected by
2447 the department from each permittee described in subsection (1)(g),
2448 (h), (i), (n) and (u) of this section, an additional license tax



2449 for the privilege of doing business within any municipality or
2450 county in which the licensee is located in the amount of Two
2451 Hundred Twenty-five Dollars (\$225.00) on purchases exceeding Five
2452 Thousand Dollars (\$5,000.00) and Two Hundred Twenty-five Dollars
2453 (\$225.00) for each additional purchase of Five Thousand Dollars
2454 (\$5,000.00), or fraction thereof.

2455 (ii) In addition to the tax imposed in paragraph
2456 (a) of this subsection, there is imposed and shall be collected by
2457 the department from each permittee described in subsection (1)(o)
2458 and (s) of this section, an additional license tax for the
2459 privilege of doing business within any municipality or county in
2460 which the licensee is located in the amount of Two Hundred Fifty
2461 Dollars (\$250.00) on purchases exceeding Five Thousand Dollars
2462 (\$5,000.00) and Two Hundred Twenty-five Dollars (\$225.00) for each
2463 additional purchase of Five Thousand Dollars (\$5,000.00), or
2464 fraction thereof.

2465 (iii) Any person who has paid the additional
2466 privilege license tax imposed by this paragraph, and whose permit
2467 is renewed, may add any unused fraction of Five Thousand Dollars
2468 (\$5,000.00) purchases to the first Five Thousand Dollars
2469 (\$5,000.00) purchases authorized by the renewal permit, and no
2470 additional license tax will be required until purchases exceed the
2471 sum of the two (2) figures.

2472 (c) If the licensee is located within a municipality,
2473 the department shall pay the amount of additional license tax



2474 collected under this section to the municipality, and if outside a
2475 municipality the department shall pay the additional license tax
2476 to the county in which the licensee is located. Payments by the
2477 department to the respective local government subdivisions shall
2478 be made once each month for any collections during the preceding
2479 month.

2480 (3) When an application for any permit, other than for
2481 renewal of a permit, has been rejected by the department, such
2482 decision shall be final. Appeal may be made in the manner
2483 provided by Section 67-1-39. Another application from an
2484 applicant who has been denied a permit shall not be reconsidered
2485 within a twelve-month period.

2486 (4) The number of permits issued by the department shall not
2487 be restricted or limited on a population basis; however, the
2488 foregoing limitation shall not be construed to preclude the right
2489 of the department to refuse to issue a permit because of the
2490 undesirability of the proposed location.

2491 (5) If any person shall engage or continue in any business
2492 which is taxable under this section without having paid the tax as
2493 provided in this section, the person shall be liable for the full
2494 amount of the tax plus a penalty thereon equal to the amount
2495 thereof, and, in addition, shall be punished by a fine of not more
2496 than One Thousand Dollars (\$1,000.00), or by imprisonment in the
2497 county jail for a term of not more than six (6) months, or by both
2498 such fine and imprisonment, in the discretion of the court.



2499 (6) It shall be unlawful for any person to consume alcoholic
2500 beverages on the premises of any hotel restaurant, restaurant,
2501 club or the interior of any public place defined in Chapter 1,
2502 Title 67, Mississippi Code of 1972, when the owner or manager
2503 thereof displays in several conspicuous places inside the
2504 establishment and at the entrances of establishment a sign
2505 containing the following language: NO ALCOHOLIC BEVERAGES
2506 ALLOWED.

2507 **SECTION 16.** Section 27-71-21, Mississippi Code of 1972, is
2508 amended as follows:

2509 27-71-21. Before any person shall engage in the business of
2510 manufacturing or retailing of alcoholic beverages, he may be
2511 required to enter into a bond payable to the State of Mississippi,
2512 conditioned that he will conduct said business strictly in
2513 accordance with the laws of the State of Mississippi, and that he
2514 will comply with the rules and regulations prescribed by the
2515 department, and pay all taxes due the State of Mississippi. The
2516 amount of a bond required of a manufacturer, not including a
2517 producer of native wine * * * native spirit or craft spirit, shall
2518 not exceed One Hundred Thousand Dollars (\$100,000.00), and the
2519 amount required of a retailer shall be Five Thousand Dollars
2520 (\$5,000.00). Provided, however, any retailer whose check for
2521 purchase of merchandise or payment of taxes shall be dishonored
2522 may be required by the department to post additional bond not to
2523 exceed Five Thousand Dollars (\$5,000.00). Such bond shall be made



2524 in a surety company authorized to do business in the State of
2525 Mississippi and shall be approved by the department. The
2526 department shall be authorized to institute suit in the proper
2527 court for any violation of the condition of said bonds. The
2528 amount of the bond required of a producer of native wine * * *,
2529 native spirit or craft spirit, shall be Five Thousand Dollars
2530 (\$5,000.00).

2531 As an alternative to entering into a bond as required by this
2532 section, any person who shall engage in the business of
2533 manufacturing or retailing alcoholic beverages may, subject to the
2534 same conditions of conduct required for bonds, deposit with the
2535 State Treasurer the equivalent amount of the bond required for
2536 that particular person in cash or securities. The only securities
2537 allowable for this purpose are those which may legally be
2538 purchased by a bank or for trust funds, having a market value not
2539 less than that of the required bond. The department shall file
2540 notice with the Treasurer for any violation of the conditions of
2541 the cash or security deposit.

2542 **SECTION 17.** Section 27-77-1, Mississippi Code of 1972, is
2543 amended as follows:

2544 27-77-1. As used in this chapter:

2545 (a) "Agency" means the commissioner acting directly or
2546 through his duly authorized officers, agents, representatives and
2547 employees, to perform duties and powers prescribed by the laws of



2548 this state to be performed by the Commissioner of Revenue or the
2549 Department of Revenue.

2550 (b) "Board of Review" means the Board of Review of the
2551 Department of Revenue as appointed by the commissioner under
2552 Section 27-77-3, and also means a panel of the Board of Review
2553 when an appeal is considered by a panel of the Board of Review
2554 instead of the Board of Review en banc.

2555 (c) "Board of Tax Appeals" means the Board of Tax
2556 Appeals as created under Section 27-4-1.

2557 (d) "Chairman" means the Chairman of the Board of Tax
2558 Appeals.

2559 (e) "Commissioner" means the Commissioner of the
2560 Department of Revenue.

2561 (f) "Denial" means the final decision of the staff of
2562 the agency to deny the claim, request for waiver or application
2563 being considered. In this context, staff of the agency does not
2564 include the Board of Review or the Board of Tax Appeals. "Denial"
2565 does not mean the act of returning or refusing to consider a
2566 claim, request for waiver or application for permit, IFTA license,
2567 IRP registration, title or tag by the staff of the agency due to a
2568 lack of information and/or documentation unless the return or
2569 refusal is in response to a representation by the person who filed
2570 the claim, request for waiver or application in issue that
2571 information and/or documentation indicated by the staff of the
2572 agency to be lacking cannot or will not be provided.



2573 (g) "Designated representative" means an individual who
2574 represents a person in an administrative appeal before a hearing
2575 officer of the agency, before the Board of Review or before the
2576 Board of Tax Appeals.

2577 (h) "Executive director" means the Executive Director
2578 of the Board of Tax Appeals.

2579 (i) "IFTA license" means a permit, license or decal
2580 which the agency is authorized to issue or revoke under the
2581 Interstate Commercial Carriers Motor Fuel Tax Law (Section 27-61-1
2582 et seq.) or the International Fuel Tax Agreement.

2583 (j) "IFTA licensee" means a person holding the IFTA
2584 license, applying for an IFTA license or renewing an IFTA license.

2585 (k) "IRP registration" means the registration of a
2586 vehicle under the provisions of the International Registration
2587 Plan.

2588 (l) "IRP registrant" means a person in whose name a
2589 vehicle or vehicles are registered under the provisions of the
2590 International Registration Plan.

2591 (m) "IRP credentials" means the cab card and license
2592 plate issued by the commissioner or agency in accordance with the
2593 International Registration Plan.

2594 (n) "Last known address" when referring to the mailing
2595 of a notice of intent to suspend, revoke or to order the surrender
2596 and/or seizure of the permit, IFTA license, IRP registration, IRP
2597 credentials, tag or title or to the mailing of a denial of the



2598 permit, IFTA license, IRP registration, tag or title, means the
2599 last mailing address of the person being sent the notice as it
2600 appears on the record of the agency in regard to the permit, IFTA
2601 license, IRP registration, tag or title in issue. All other
2602 references to "last known address" in this chapter mean the
2603 official mailing address that the hearing officer, the Board of
2604 Review or the executive director has for the addressee in their
2605 file on the administrative appeal in which the document or item is
2606 being mailed to the addressee. The addressee is presumed to have
2607 received any document or item mailed to his official mailing
2608 address. The commissioner, by regulation, shall prescribe the
2609 procedure for establishing an official mailing address in the
2610 administrative appeal process for appeals before an administrative
2611 hearing officer or the Board of Review of the Department of
2612 Revenue and the procedure for changing that official mailing
2613 address. The Board of Tax Appeals, by regulation, shall prescribe
2614 the procedure for establishing an official mailing address in the
2615 administrative appeal process before that board and the procedure
2616 for changing that official mailing address. It is the
2617 responsibility of the addressee to make sure that his official
2618 mailing address is correct.

2619 (o) "Mail," "mailed" or "mailing" means placing the
2620 document or item referred to in United States mail, postage
2621 prepaid, via mail, addressed to the person to whom the document or
2622 item is to be sent at the last known address of that person.



2623 Where a person is represented in an administrative appeal before a
2624 hearing officer, the Board of Review or the Board of Tax Appeals
2625 by a designated representative, the terms "mail," "mailed" or
2626 "mailing" when referring to sending a document or item to that
2627 person shall also mean placing the document or item referred to in
2628 United States mail, via mail, postage prepaid, to the last known
2629 address of that person's designated representative. Mailing to
2630 the designated representative of a taxpayer, permittee, IFTA
2631 licensee, IRP registrant, tag holder or title interest holder
2632 shall constitute mailing and notice to the taxpayer, permittee,
2633 IFTA licensee, IRP registrant, tag holder or title interest
2634 holder.

2635 (p) "Permit" means a type of license or permit that the
2636 agency is authorized to issue, suspend or revoke, such as a sales
2637 tax permit, a beer permit, a tobacco permit, a dealer license, or
2638 designated agent status, but does not include:

2639 (i) Any type of permit issued under the Local
2640 Option Alcoholic Beverage Control Law, Section 67-1-1 et seq.,
2641 under the Mississippi Native Wine Law of 1976, Section 67-5-1 et
2642 seq., or under the Mississippi Native and Craft Spirits Law,
2643 Section 67-11-1 et seq.;

2644 (ii) An IFTA license; or

2645 (iii) An IRP registration, including the IRP
2646 credential issued as a result of IRP registration.



2647 (q) "Permittee" means a person holding a permit,
2648 applying for a permit or renewing a permit.

2649 (r) "Person" means a natural person, partnership,
2650 limited partnership, corporation, limited liability company,
2651 estate, trust, association, joint venture, other legal entity or
2652 other group or combination acting as a unit, and includes the
2653 plural as well as the singular in number. "Person" includes the
2654 state, county, municipal, other political subdivision and any
2655 agency, institution or instrumentality thereof, but only when used
2656 in the context of a taxpayer, permittee, IFTA licensee, IRP
2657 registrant, tag holder or title interest holder.

2658 (s) "Refund claim" means a claim made in writing by a
2659 taxpayer and received by the agency wherein the taxpayer indicates
2660 that he overpaid taxes to the agency and requests a refund of the
2661 overpayment and/or a credit against current or future taxes for
2662 the overpayment.

2663 (t) "Resident," when used to describe a taxpayer or
2664 petitioner, means a natural person whose residence and place of
2665 abode is within the State of Mississippi.

2666 (u) "Tag" means a type of license tag, plate or
2667 registration card for a motor vehicle or trailer that the agency
2668 is authorized under the Mississippi Motor Vehicle Privilege Tax
2669 Law, Section 27-19-1 et seq., or under the Motor Vehicle Dealer
2670 Tag Permit Law, Section 27-19-301 et seq., to issue or approve
2671 before issuance, but does not include other types of license tags



2672 or plates issued by the county tax collectors except for
2673 personalized license tags and only to the extent that the agency
2674 determines under Section 27-19-48 that a personalized license tag
2675 applied for is considered obscene, slandering, insulting or vulgar
2676 in ordinary usage or demands the surrender or orders the seizure
2677 of the tag where issued in error.

2678 (v) "Tag holder" means the person in whose name a tag
2679 is registered or the person applying for a tag.

2680 (w) "Tag penalty" means the penalties imposed under
2681 Sections 27-19-63 and 27-51-43 for any delinquency in the payment
2682 of motor vehicle privilege tax and ad valorem tax on a motor
2683 vehicle which can be waived by the agency for good reason shown.
2684 Pursuant to Section 27-51-103, imposition of this ad valorem tag
2685 penalty at the maximum rate of twenty-five percent (25%) also
2686 results in ineligibility for the credit against motor vehicle ad
2687 valorem taxes provided by that statute. Waiver of the twenty-five
2688 percent (25%) delinquency penalty by the agency under Section
2689 27-51-43 shall reinstate credit eligibility.

2690 (x) "Tax" means a tax, fee, penalty and/or interest
2691 which the agency is required by either general law or by local and
2692 private law to administer, assess and collect.

2693 (y) "Taxpayer" means a person who is liable for or paid
2694 any tax to the agency.



2695 (z) "Title" means a title to a motor vehicle or
2696 manufactured housing issued by the agency under the Mississippi
2697 Motor Vehicle Title Law, Section 63-21-1 et seq.

2698 (aa) "Title interest holder" shall mean the owner or
2699 lienholder in a motor vehicle or manufactured housing as indicated
2700 on a title issued by the agency or as indicated on an application
2701 to the agency for the issuance of a title.

2702 **SECTION 18.** Section 27-77-17, Mississippi Code of 1972, is
2703 amended as follows:

2704 27-77-17. Except as to the determination of whether a tag
2705 penalty should be waived under Section 27-51-43, the provisions of
2706 this chapter shall not apply to any action taken by the agency,
2707 commissioner or the Department of Revenue in regard to ad valorem
2708 taxes, including, but not limited to, the determination under
2709 Section 27-31-107 as to whether property is entitled to a new or
2710 expanded enterprise exemption, the duties and actions performed
2711 under the Homestead Exemption Law of 1946, being Section 27-33-1
2712 et seq., the actions taken as the result of the examination of the
2713 recapitulation of the assessment rolls of the counties under
2714 Section 27-35-113, the actions relating to the examination of the
2715 assessment rolls under Section 27-35-127, and the ad valorem
2716 assessment of railroads, public service corporations, nuclear
2717 generating plants, railcar companies, airline companies, motor
2718 vehicles, manufactured homes and mobile homes. The provisions of
2719 this chapter shall not apply to any action of the agency,



2720 commissioner or Department of Revenue under the Local Option
2721 Alcoholic Beverage Control Law, being Section 67-1-1 et seq., or
2722 any action under the Mississippi Native Wine Law of 1976, being
2723 Section 67-5-1 et seq., or any action under the Mississippi Native
2724 and Craft Spirits Law, being Section 67-11-1 et seq.

2725 **SECTION 19.** This act shall take effect and be in force from
2726 and after July 1, 2025.

