

By: Senator(s) Robinson, Simmons (13th),
Boyd

To: Tourism; Finance

SENATE BILL NO. 2869
(As Passed the Senate)

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 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.

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



146 include native wines * * *, native spirits and craft spirits. The
147 words "alcoholic beverage" shall not include ethyl alcohol
148 manufactured or distilled solely for fuel purposes or beer of an
149 alcoholic content of more than eight percent (8%) by weight if the
150 beer is legally manufactured in this state for sale in another
151 state.

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

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

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

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

167 (f) "Manufacturer" means any person engaged in
168 manufacturing, distilling, rectifying, blending or bottling any
169 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 located at least twenty (20) adequately furnished and completely separate sleeping rooms with adequate facilities that persons usually apply for and receive as overnight accommodations. Hotels



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

204 (m) "Restaurant" means:

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



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

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

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

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



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

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

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

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

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



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

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



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

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

307 (iii) The term includes:

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

312 2. The clubhouse and associated golf course,
313 tennis courts and related facilities and swimming pool and related
314 facilities where the golf course, tennis courts and related
315 facilities and swimming pool and related facilities are adjacent
316 to one or more planned residential developments and the golf



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

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

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

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

6. Any municipality with a population in excess of ten thousand (10,000) according to the latest federal decennial census that is located in a county that is bordered by 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;



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

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

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

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

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

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

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

363 B. Specify the percentage of
364 revenue that facilities that offer alcoholic beverages for sale
365 must derive from the preparation, cooking and serving of meals and
366 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:

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



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

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

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

12. Any facility and related property that:

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

b. For a fee is used to host events,

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

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

14. The clubhouse and associated eighteen-hole golf course located in a municipality traversed by



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

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

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

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

433 C. Within one (1) mile of a state
434 institution of higher learning;

435 b. The board of supervisors of such
436 county may by resolution or other order:

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

439 B. Specify the percentage of
440 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;

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

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

18. Land that is owned by a state institution of higher learning, land that is owned by an entity that is bound by an affiliation agreement with a state institution of higher learning, or land that is owned by one or more other entities so 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:



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

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

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

482 If any portion of the land described in this item 18 has been
483 declared a qualified resort area by the department before July 1,
484 2020, then that qualified resort area shall be incorporated into
485 the qualified resort area created by this item 18;

486 19. Any facility and related property:

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



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

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

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

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

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

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

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

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



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

519 a. Specify the hours of operation of
520 facilities that offer alcoholic beverages for sale;

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

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

527 24. A municipality in which Mississippi
528 Highway 27 and Mississippi Highway 28 intersect;

529 25. A municipality through which run
530 Mississippi Highway 35 and Interstate 20;

531 26. A municipality in which Mississippi
532 Highway 16 and Mississippi Highway 35 intersect;

533 27. A municipality in which U.S. Highway 82
534 and Old Highway 61 intersect;

535 28. A municipality in which Mississippi
536 Highway 8 meets Mississippi Highway 1;

537 29. A municipality in which U.S. Highway 82
538 and Mississippi Highway 1 intersect;



539 30. A municipality in which Mississippi
540 Highway 50 meets Mississippi Highway 9;

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

546 32. Any facility and related property that:

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

555 b. Is situated on a tract of land
556 consisting of approximately one and one-tenth (1.10) acres, and
557 the adjacent property to the west consisting of approximately 0.5
558 acres, located in a municipality which is the seat of county
559 government, situated south of Interstate 10, traversed by U.S.
560 Highway 90, partially bordered on one (1) side by the Pascagoula
561 River and having its most southern boundary bordered by the Gulf
562 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,



587 The South 81 1/2 acres of the Southwest Quarter of Section
588 21, Township 7 South, Range 4 East, Union County, Mississippi;

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

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

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

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

599 38. An area bounded as follows within a
600 municipality through which run Interstate 22 and Mississippi
601 Highway 15: Beginning at a point at the intersection of Bankhead
602 Street and Tallahatchie Trails; then running to a point at the
603 intersection of Tallahatchie Trails and Interstate 22; then
604 running to a point at the intersection of Interstate 22 and Carter
605 Avenue; then running to a point at the intersection of Carter
606 Avenue and Camp Avenue; then running to a point at the
607 intersection of Camp Avenue and King Street; then running to a
608 point at the intersection of King Street and E. Main Street; then
609 running to a point at the intersection of E. Main Street and Camp
610 Avenue; then running to a point at the intersection of Camp Avenue
611 and Highland Street; then running to a point at the intersection



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

621 39. A municipality through which run
622 Mississippi Highway 43 and U.S. Highway 80;

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

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

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

632 43. Any facility located on land more
633 particularly described as follows:

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



637 Southeast Quarter (SE 1/4), Section 15, Township 3 North, Range 2
638 East, running 210 feet east and west and 840 feet running north
639 and south; the Northeast Quarter (NE 1/4) of the Northwest Quarter
640 (NW 1/4) of Section 22, Township 3 North, Range 2 East, all in
641 Rankin County, Mississippi;

642 44. Any facility located on land more
643 particularly described as follows:

644 Beginning at a point 1915 feet west and 2171 feet north of
645 southeast corner, Section 11, Township 24 North, Range 2 West,
646 Second Judicial District, Tallahatchie County, Mississippi, which
647 point is the southwest corner of J.C. Section Lot mentioned in
648 deed recorded in Book 50, page 34, in the records of the Chancery
649 Clerk's Office at Sumner, in said District of said County; thence
650 South 80° West, 19 feet to the east boundary of United States
651 Highway 49-E, thence East along the east boundary of said Highway
652 270 feet to point of beginning of Lot to be conveyed; thence
653 southeast along the east boundary of said Highway 204 feet to a
654 concrete post at the intersection of the east boundary of said
655 Highway with the west boundary of gravel road from Sumner to Webb,
656 known as Oil Mill Road, thence Northwest along west boundary of
657 said Oil Mill Road 194 feet to center of driveway running
658 southwest from said Oil Mill Road to U.S. Highway 49-E; thence
659 South 66° West along center of said driveway 128 feet to point of
660 beginning, being situated in Northwest Quarter of Southeast



661 Quarter of Section 11, together with all improvements situated
662 thereon;

663 45. Any facility that:

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

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

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

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

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

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



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

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

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

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

701 52. Any facility that is:

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

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

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



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

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

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

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



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

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

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

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

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

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

753 59. Any municipality in which Interstate 22
754 passes over Mississippi Highway 9;

755 60. Any facility located on land more
756 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



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

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

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



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

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

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

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

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

830 63. Any municipality in which Mississippi
831 Highway 12 meets Mississippi Highway 17;



832 64. Any municipality in which U.S. Highway 49
833 and Mississippi Highway 469 intersect;

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

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

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

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



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

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

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

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

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



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

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

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

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

900 78. A municipality in which Mississippi
901 Highway 492 meets Mississippi Highway 35;

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



905 80. An area situated in the SW 1/4 of Section
906 12, T7N-R2E, Madison County, Mississippi, and commencing at the
907 point on the Ross Barnett Reservoir directly east of the
908 intersection of North Natchez Street and Louisiana Street, then go
909 west on Louisiana Street to the intersection of Louisiana Street
910 and Andrew Jackson Street, then west on Andrew Jackson Street to
911 the intersection of Andrew Jackson Street and Choctaw Street, then
912 north on Choctaw Street to the intersection of Choctaw Street and
913 Republic Street, then west on Republic Street to the intersection
914 of Republic Street and Port Street, then north on Port Street to
915 the Natchez Trace right-of-way, then east on the Natchez Trace
916 right-of-way to the Ross Barnett Reservoir, then following the
917 Ross Barnett Reservoir south back to the point of beginning;

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



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

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

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



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

966 82. The clubhouse at a country club located:

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

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

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

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



980 and Mississippi Highway 15, with GPS coordinates of approximately
981 33.905581, -89.00200;

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

999 INDEXING: BEING A PART OF THE EAST 1/2 OF SECTION 4,
1000 TOWNSHIP 6 SOUTH, RANGE 18 WEST, PEARL RIVER COUNTY,
1001 MISSISSIPPI;

1002 86. Any facility located on land in a county
1003 through which run Mississippi Highway 25 and U.S. Highway 82 and
1004 more particularly described as follows: Beginning at a point with



1005 GPS coordinates of approximately 33.331869, -88.715054; then
1006 running in a straight line to a point with GPS coordinates of
1007 approximately 33.336207, -88.713453; then running in a straight
1008 line to a point with GPS coordinates of approximately 33.335369,
1009 -88.709835; then running in a straight line to a point with GPS
1010 coordinates of approximately 33.330870, -88.711496; then running
1011 in a straight line to a point with GPS coordinates of
1012 approximately 33.331869, -88.715054 and the point of the
1013 beginning;

1014 87. Any facility located on land that is
1015 owned by a community college that is located in a county through
1016 which run U.S. Highway 51 and Mississippi Highway 4;

1017 88. Any facility located on Mississippi
1018 Highway 23/178 in a municipality in which Mississippi Highway
1019 23/178 and Stone Drive intersect, with GPS coordinates of
1020 approximately 34.235269, -88.262409;

1021 89. Any facility located on U.S. Highway 51
1022 in a municipality through which run Interstate 55, U.S. Highway 51
1023 and the Natchez Trace Parkway, with GPS coordinates of
1024 approximately 32.42042°N, 90.13473°W;

1025 90. Any facility located on Mullican Road in
1026 a county through which run U.S. Highway 84 and Interstate 59,
1027 with GPS coordinates of approximately 31.73395N, 89.18186W;

1028 91. Any facility located on land in a county
1029 through which run Mississippi Highway 25 and U.S. Highway 82 and



1030 more particularly described as follows: Beginning at a point with
1031 GPS coordinates of approximately 33.37391, -88.80645; then running
1032 in a straight line to a point with GPS coordinates of
1033 approximately 33.37391, -88.79972; then running in a straight line
1034 to a point with GPS coordinates of approximately 33.36672,
1035 -88.80644; then running in a straight line to a point with GPS
1036 coordinates of approximately 33.36674, -88.79971; then running in
1037 a straight line to a point with GPS coordinates of approximately
1038 33.37391, -88.80645 and the point of the beginning;

1039 92. Any facility located on land more
1040 particularly described as follows:
1041 All that part of the South half (S 1/2) of the SE 1/4 of NE 1/4 of
1042 Section 14, Township 4 North, Range 15 West, lying and being West
1043 of State Highway No. 589, containing one (1) acre, more or less.

1044 LESS AND EXCEPT:

1045 Begin at the point of intersection of the North line of the South
1046 1/2 of the Southeast 1/4 of the Northeast 1/4 of Section 14,
1047 Township 4 North, Range 15 West with the present Southwesterly
1048 right-of-way line of Mississippi Highway No. 589, said point is
1049 also the Northeast corner of grantor property; said point is 50.6
1050 feet West of Station 7 + 59.27 on the centerline of survey of
1051 Mississippi Highway No. 589 as shown on the plans for State
1052 Project No. SP-0014-2(10); from said POINT OF BEGINNING run thence
1053 South 08°57' East along said present Southwesterly right-of-way
1054 line, a distance of 37.1 feet to a point that is perpendicular to



1055 and 50 feet Southwesterly of Station 7 + 30 on the centerline of
1056 survey of Mississippi Highway 589 as shown on the plans for said
1057 project; run thence South 81°03' West, a distance of 35.7 feet to
1058 the West line of the South 1/2 of the Southeast 1/4 of the
1059 Northeast 1/4 of said Section 14 and the West line of grantors
1060 property; run thence North along said West property line, a
1061 distance of 42.2 feet to the Northwest corner of the South 1/2 of
1062 the Southeast 1/4 of the Northeast 1/4 of said Section 14 and the
1063 Northwest corner of grantors property; run thence East along
1064 grantors North property line, a distance of 29.5 feet to the POINT
1065 OF BEGINNING containing 0.03 acres, more or less, and all being
1066 situated in and a part of the South 1/2 of the Southeast 1/4 of
1067 the Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
1068 Lamar County, Mississippi.

1069 LESS AND EXCEPT:

1070 A part of the South one-half of the Southeast 1/4 of Northeast
1071 1/4, Northerly of a certain fence and West of Mississippi State
1072 Highway 589, in Section 14, Township 4 North, Range 15 West, Lamar
1073 County, Mississippi and more particularly described as commencing
1074 at a pine (lighter) stake being used as the Southwest corner of
1075 the Northeast 1/4 of Southeast 1/4 of the above said Section 14,
1076 thence North and along the West line of the East 1/4 of the above
1077 said Section 14 1638.8 feet to the POINT OF BEGINNING. Thence
1078 continue North and along the West line of the East 1/4 of the
1079 above said Section 14, 278.5 feet to the Southerly line of the



1080 property Bobby G. Aultman and Marilyn S. Aultman previously sold
1081 to the Mississippi State Highway Department; thence North 81°03'
1082 East and along the above said Southerly property line for 35.7
1083 feet more or less to the Westerly right-of-way line of Mississippi
1084 State Highway 589; thence Southeasterly and along the above said
1085 Westerly right-of-way line 232.7 feet to a concrete right-of-way
1086 marker; thence South 51°39' West and along the Northerly line of a
1087 wooden fence 88 feet to the POINT OF BEGINNING.

1088 AND ALSO:

1089 A parcel of land in a part of the Southeast 1/4 of Northwest 1/4
1090 and a part of the Southwest 1/4, Section 14, Township 4 North,
1091 Range 15 West, Lamar County, Mississippi, and more particularly
1092 described as beginning at a point where the Southerly right-of-way
1093 line of U.S. Highway 98 intersects the West line of the above said
1094 Southeast 1/4 of Northwest 1/4; thence North 67°34' East and along
1095 the Southerly right-of-way line of said highway 208.75 feet;
1096 thence South 208.75 feet; thence South 67°34' West 208.75 feet;
1097 thence South 141.3 feet; thence North 89°07'30" West 388.9 feet to
1098 the centerline of Parkers Creek; thence Northerly and along the
1099 centerline of said creek for the next three (3) calls: North
1100 35°53' East 115.6 feet; North 25°05' East 68.5 feet; North
1101 09°51'30" West 64.3 feet to the Southerly right-of-way line of
1102 U.S. Highway 98; thence North 67°34' East and along the Southerly
1103 right-of-way line of said highway 327.85 feet to the POINT OF
1104 BEGINNING. The above described area contains 3.02 acres.



1105 AND ALSO:
1106 Commencing at the Southwest corner of the Southwest 1/4 of the
1107 Northeast 1/4 of Section 14, Township 4 North, Range 15 West,
1108 Lamar County, Mississippi, run South 88°05'27" East 310.00 feet,
1109 thence South 0°53'16" West 60.50 feet to a point on a fence line,
1110 thence run along fence line South 88°05'27" East 718.93 feet to
1111 the POINT OF BEGINNING, thence North 08°48'10" West 714.67 feet to
1112 a point on the South right-of-way line of Highway No. 98, thence
1113 along said right-of-way along a curve to the right with a delta
1114 angle of 02°04'26" having a radius of 5603.58 feet and an arc
1115 length of 202.84 feet, with a chord bearing a distance of North
1116 71°53'47" East 202.83 feet to a Concrete Highway right-of-way
1117 marker, thence South 20°09'13" East 328.13 feet, thence South
1118 69°00'47" East 117.68 feet, thence South 0°58'19" West 429.12 feet
1119 to a Point on Possession Line fence, thence along said fence North
1120 88°05'27" West 299.23 feet back to the POINT OF BEGINNING,
1121 containing 5.0885 acres, more or less and being situated in the SW
1122 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of said Section 14,
1123 together with all improvements and appurtenances thereunto
1124 belonging.

1125 AND ALSO:
1126 PARCEL NUMBER ONE: That part of the Northwest Quarter of the
1127 Southwest Quarter (Northwest 1/4 of the Southwest 1/4) of Section
1128 14, Township 4 North, Range 15 West, of Lamar County, Mississippi,
1129 being located and situated East of the center thread of Mill Creek



1130 as the same presently runs through and bisects said 40-acre tract,
1131 and comprising 10.9 acres, more or less, and all being part of the
1132 Northwest Quarter of the Southwest Quarter (Northwest 1/4 of the
1133 Southwest 1/4) of said Section, Township and Range, Lamar County,
1134 Mississippi.

1135 AND ALSO:

1136 PARCEL NUMBER TWO: A part of the Southeast Quarter of the
1137 Northwest Quarter (Southeast 1/4 of the Northwest 1/4) and part of
1138 the Northeast Quarter of the Southwest (Northeast 1/4 of the
1139 Southwest 1/4) all in Section 14, Township 4 North, Range 15 West,
1140 Lamar County, Mississippi, being more particularly described as
1141 follows, to wit:

1142 Beginning at a point where the South margin of State Highway 98
1143 intersects the West margin of the Southeast 1/4 of the Northwest
1144 1/4 of Section 14, Township 4 North, Range 15 West, and run
1145 Easterly along the South margin of said highway right-of-way
1146 208.75 feet; thence South 208.75 feet; thence Westerly parallel
1147 with the South margin of said highway right-of-way 208.75 feet to
1148 the West forty line; thence North 208.75 feet to the POINT OF
1149 BEGINNING, containing 1 acre, more or less.

1150 LESS AND EXCEPT:

1151 Begin at the point of intersection of an Easterly line of grantors
1152 property with the present Southerly right-of-way line of U.S.
1153 Highway 98 as shown on the plans for State Project No.
1154 97-0014-02-044-10; from said POINT OF BEGINNING run thence South



1155 02°56' West along said Easterly property line, a distance of 127.6
1156 feet; thence run South 69°11' West, a distance of 52.9 feet;
1157 thence run South 67°13' West, a distance of 492.7 feet to the
1158 Westerly line of grantors property and the center of a creek;
1159 thence run Northerly along said Westerly property line and said
1160 center of creek, a distance of 122.8 feet to said present
1161 Southerly right-of-way line; thence run North 67°13' East along
1162 said present Southerly right-of-way line, a distance of 553.4 feet
1163 to the POINT OF BEGINNING, containing 1.43 acres, more or less,
1164 and being situated in and a part of the North 1/2 of the Southwest
1165 1/4 of Section 14, Township 4 North, Range 15 West, Lamar County,
1166 Mississippi.

1167 LESS AND EXCEPT:

1168 COMMENCING AT THE SOUTHWEST CORNER OF SECTION 14, TOWNSHIP 4
1169 NORTH, RANGE 15 WEST, LAMAR COUNTY, MISSISSIPPI, PROCEED EAST
1170 2136.60 FEET; THENCE NORTH 2508.67 FEET TO AN IRON PIN AND THE
1171 POINT OF BEGINNING OF THE PARCEL HEREIN DESCRIBED.
1172 FROM THE DESCRIBED POINT OF BEGINNING, PROCEED NORTH 11°19'49 "
1173 EAST 217.55 FEET TO AN IRON PIN; THENCE NORTH 40 °11'01" EAST
1174 118.28 FEET TO AN IRON PIN; THENCE NORTH 22°24'39" WEST 179.15
1175 FEET TO AN IRON PIN ON THE SOUTHERN BOUNDARY OF U.S. HIGHWAY 98;
1176 THENCE ALONG THE SOUTHERN RIGHT-OF-WAY BOUNDARY OF SAID HIGHWAY AS
1177 FOLLOWS: SOUTH 67°35'21" WEST 699.55 FEET TO AN IRON PIN; THENCE
1178 SOUTH 69°16'57" WEST 67.67 FEET TO A CONCRETE RIGHT-OF-WAY MARKER;
1179 THENCE SOUTH 67°35'21" WEST 310.34 FEET TO AN IRON PIN; THENCE



1180 LEAVING SAID RIGHT-OF-WAY SOUTH 01°25'53" WEST 667.21 FEET TO AN
1181 IRON PIN; THENCE NORTH 67°35'21" EAST 491.91 FEET TO AN IRON PIN;
1182 THENCE NORTH 22°24'39" WEST 193.77 FEET TO AN IRON PIN; THENCE
1183 NORTH 67°35'21" EAST 629.48 FEET BACK TO THE POINT OF BEGINNING.
1184 SAID PARCEL CONTAINS 12.39 ACRES AND IS LOCATED PART IN THE SE 1/4
1185 OF THE NW 1/4, PART IN THE NE 1/4 OF THE SW 1/4, AND PART IN THE
1186 NW 1/4 OF THE SW 1/4, ALL IN SECTION 14, TOWNSHIP 4 NORTH, RANGE
1187 15 WEST, LAMAR COUNTY, MISSISSIPPI.

1188 The status of these municipalities, districts, clubhouses,
1189 facilities, golf courses and areas described in this paragraph
1190 (o)(iii) as qualified resort areas does not require any
1191 declaration of same by the department.

1192 The governing authorities of a municipality described, in
1193 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,
1194 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61,
1195 63, 64, 66, 67, 68, 73, 74, 83 or 84 of this paragraph (o)(iii)
1196 may by ordinance, with respect to the qualified resort area
1197 described in the same item: specify the hours of operation of
1198 facilities offering alcoholic beverages for sale; specify the
1199 percentage of revenue that facilities offering alcoholic beverages
1200 for sale must derive from the preparation, cooking and serving of
1201 meals and not from the sale of beverages; and designate the areas
1202 in which facilities offering alcoholic beverages for sale may be
1203 located.



1204 (p) "Native wine" means any product, produced in
1205 Mississippi for sale, having an alcohol content not to exceed
1206 twenty-one percent (21%) by weight and made in accordance with
1207 revenue laws of the United States, which shall be obtained
1208 primarily from the alcoholic fermentation of the juice of ripe
1209 grapes, fruits, berries, honey or vegetables grown and produced in
1210 Mississippi; provided that bulk, concentrated or fortified wines
1211 used for blending may be produced without this state and used in
1212 producing native wines. The department shall adopt and promulgate
1213 rules and regulations to permit a producer to import such bulk
1214 and/or fortified wines into this state for use in blending with
1215 native wines without payment of any excise tax that would
1216 otherwise accrue thereon.

1217 (q) "Native winery" means any place or establishment
1218 within the State of Mississippi where native wine is produced, in
1219 whole or in part, for sale.

1220 (r) "Bed and breakfast inn" means an establishment
1221 within a municipality where in consideration of payment, breakfast
1222 and lodging are habitually furnished to travelers and wherein are
1223 located not less than eight (8) and not more than nineteen (19)
1224 adequately furnished and completely separate sleeping rooms with
1225 adequate facilities, that persons usually apply for and receive as
1226 overnight accommodations; however, such restriction on the minimum
1227 number of sleeping rooms shall not apply to establishments on the
1228 National Register of Historic Places. No place shall qualify as a



1229 bed and breakfast inn under this article unless on the date of the
1230 initial application for a license under this article more than
1231 fifty percent (50%) of the sleeping rooms are located in a
1232 structure formerly used as a residence.

1233 (s) "Board" shall refer to the Board of Tax Appeals of
1234 the State of Mississippi.

1235 (t) "Spa facility" means an establishment within a
1236 municipality or qualified resort area and owned by a hotel where,
1237 in consideration of payment, patrons receive from licensed
1238 professionals a variety of private personal care treatments such
1239 as massages, facials, waxes, exfoliation and hairstyling.

1240 (u) "Art studio or gallery" means an establishment
1241 within a municipality or qualified resort area that is in the sole
1242 business of allowing patrons to view and/or purchase paintings and
1243 other creative artwork.

1244 (v) "Cooking school" means an establishment within a
1245 municipality or qualified resort area and owned by a nationally
1246 recognized company that offers an established culinary education
1247 curriculum and program where, in consideration of payment, patrons
1248 are given scheduled professional group instruction on culinary
1249 techniques. For purposes of this paragraph, the definition of
1250 cooking school shall not include schools or classes offered by
1251 grocery stores, convenience stores or drugstores.

1252 (w) "Campus" means property owned by a public school
1253 district, community or junior college, college or university in



1254 this state where educational courses are taught, school functions
1255 are held, tests and examinations are administered or academic
1256 course credits are awarded; however, the term shall not include
1257 any "restaurant" or "hotel" that is located on property owned by a
1258 community or junior college, college or university in this state,
1259 and is operated by a third party who receives all revenue
1260 generated from food and alcoholic beverage sales.

1261 (x) "Native spirit" shall mean any beverage, produced
1262 in Mississippi for sale, manufactured primarily by the
1263 distillation of fermented grain, starch, molasses or sugar
1264 produced in Mississippi, including dilutions and mixtures of these
1265 beverages. In order to be classified as "native spirit" under the
1266 provisions of this article, at least fifty-one percent (51%) of
1267 the finished product by volume shall have been obtained from
1268 distillation of fermented grain, starch, molasses or sugar grown
1269 and produced in Mississippi.

1270 (y) "Native distillery" shall mean any place or
1271 establishment within this state where native spirit is produced in
1272 whole or in part for sale.

1273 (z) "Warehouse operator" shall have the meaning
1274 ascribed in Section 67-1-201.

1275 (aa) "Craft spirit" shall mean any alcoholic beverage
1276 produced, in whole or in part, in Mississippi by a distillery
1277 created under the laws of Mississippi at a location within
1278 Mississippi.



1279 (ab) "Craft distillery" shall mean any place or
1280 establishment within Mississippi where craft spirits are produced
1281 in whole or in part.

1282 **SECTION 8.** Section 67-1-13, Mississippi Code of 1972, is
1283 amended as follows:

1284 67-1-13. (1) When this article has been made effective and
1285 operative in any county as a result of an election called and held
1286 as provided in Section 67-1-11, the same may be made ineffective
1287 and inapplicable therein by an election called and held upon a
1288 petition filed with the board of supervisors requesting same
1289 signed by at least twenty percent (20%) or fifteen hundred (1500),
1290 whichever number is the lesser, of the qualified electors of the
1291 county as is otherwise provided in Section 67-1-11, all of the
1292 provisions of which shall be fully applicable thereto. However,
1293 nothing herein shall authorize or permit the calling and holding
1294 of any election under this chapter in any county more often than
1295 once every two (2) years. If in such election, a majority of the
1296 qualified electors participating therein shall vote against the
1297 legalized sale of intoxicating liquor, then the prohibition laws
1298 of the State of Mississippi, except as otherwise provided under
1299 Sections 67-9-1 and 67-1-7(2), shall become applicable in said
1300 county.

1301 (2) Notwithstanding an election reinstating the prohibition
1302 laws in a political subdivision, the holder of a native
1303 wine * * *, native spirit or craft spirit producer's permit or a



1304 native wine * * *, native spirit or craft spirit retailer's permit
1305 is allowed to continue to operate under such permits and to renew
1306 such permits. Possession of native wines * * *, native spirits or
1307 craft spirits and personal property related to the activities of
1308 the native wine permit * * *, native spirit permit or craft spirit
1309 permit holder which would otherwise be unlawful under prohibition
1310 shall be allowed subject to regulations of the Alcoholic Beverage
1311 Control Division.

1312 **SECTION 9.** Section 67-1-37, Mississippi Code of 1972, is
1313 amended as follows:

1314 67-1-37. The Department of Revenue, under its duties and
1315 powers with respect to the Alcoholic Beverage Control Division
1316 therein, shall have the following powers, functions and duties:

1317 (a) To issue or refuse to issue any permit provided for
1318 by this article, or to extend the permit or remit in whole or any
1319 part of the permit monies when the permit cannot be used due to a
1320 natural disaster or act of God.

1321 (b) To revoke, suspend or cancel, for violation of or
1322 noncompliance with the provisions of this article, or the law
1323 governing the production and sale of native wines * * *, native
1324 spirits, or craft spirits, or any lawful rules and regulations of
1325 the department issued hereunder, or for other sufficient cause,
1326 any permit issued by it under the provisions of this article. The
1327 department shall also be authorized to suspend the permit of any
1328 permit holder for being out of compliance with an order for



1329 support, as defined in Section 93-11-153. The procedure for
1330 suspension of a permit for being out of compliance with an order
1331 for support, and the procedure for the reissuance or reinstatement
1332 of a permit suspended for that purpose, and the payment of any
1333 fees for the reissuance or reinstatement of a permit suspended for
1334 that purpose, shall be governed by Section 93-11-157 or Section
1335 93-11-163, as the case may be. If there is any conflict between
1336 any provision of Section 93-11-157 or Section 93-11-163 and any
1337 provision of this article, the provisions of Section 93-11-157 or
1338 Section 93-11-163, as the case may be, shall control.

1339 (c) To prescribe forms of permits and applications for
1340 permits and of all reports which it deems necessary in
1341 administering this article.

1342 (d) To fix standards, not in conflict with those
1343 prescribed by any law of this state or of the United States, to
1344 secure the use of proper ingredients and methods of manufacture of
1345 alcoholic beverages.

1346 (e) To issue rules regulating the advertising of
1347 alcoholic beverages in the state in any class of media and
1348 permitting advertising of the retail price of alcoholic beverages.

1349 (f) To issue reasonable rules and regulations, not
1350 inconsistent with the federal laws or regulations, requiring
1351 informative labeling of all alcoholic beverages offered for sale
1352 within this state and providing for the standards of fill and
1353 shapes of retail containers of alcoholic beverages; however, such



1354 containers shall not contain less than fifty (50) milliliters by
1355 liquid measure.

1356 (g) Subject to the provisions of subsection (3) of
1357 Section 67-1-51, to issue rules and regulations governing the
1358 issuance of retail permits for premises located near or around
1359 schools, colleges, universities, churches and other public
1360 institutions, and specifying the distances therefrom within which
1361 no such permit shall be issued. The Alcoholic Beverage Control
1362 Division shall not issue a package retailer's or on-premises
1363 retailer's permit for the sale or consumption of alcoholic
1364 beverages in or on the campus of any public school. The Alcoholic
1365 Beverage Control Division shall not issue a package retailer's
1366 permit for the sale of alcoholic beverages in or on the campus of
1367 any community or junior college, college or university.

1368 (h) To adopt and promulgate, repeal and amend, such
1369 rules, regulations, standards, requirements and orders, not
1370 inconsistent with this article or any law of this state or of the
1371 United States, as it deems necessary to control the manufacture,
1372 importation, transportation, distribution, delivery and sale of
1373 alcoholic liquor, whether intended for beverage or nonbeverage use
1374 in a manner not inconsistent with the provisions of this article
1375 or any other statute, including the native wine * * *, native
1376 spirit and craft spirit laws.

1377 (i) To call upon other administrative departments of
1378 the state, county and municipal governments, county and city



1379 police departments and upon prosecuting officers for such
1380 information and assistance as it may deem necessary in the
1381 performance of its duties.

1382 (j) To prepare and submit to the Governor during the
1383 month of January of each year a detailed report of its official
1384 acts during the preceding fiscal year ending June 30, including
1385 such recommendations as it may see fit to make, and to transmit a
1386 like report to each member of the Legislature of this state upon
1387 the convening thereof at its next regular session.

1388 (k) To inspect, or cause to be inspected, any premises
1389 where alcoholic liquors intended for sale are manufactured,
1390 stored, distributed or sold, and to examine or cause to be
1391 examined all books and records pertaining to the business
1392 conducted therein.

1393 (l) To investigate the administration of laws in
1394 relation to alcoholic liquors in this and other states and any
1395 foreign countries, and to recommend from time-to-time to the
1396 Governor and through him to the Legislature of this state such
1397 amendments to this article, if any, as it may think desirable.

1398 (m) To designate hours and days when alcoholic
1399 beverages may be sold in different localities in the state which
1400 permit such sale.

1401 (n) To assign employees to posts of duty at locations
1402 where they will be most beneficial for the control of alcoholic
1403 beverages and to take any other action concerning persons employed



1404 under this article as authorized by law and taken in accordance
1405 with the rules, regulations and procedures of the State Personnel
1406 Board.

1407 (o) To enforce the provisions made unlawful by Chapter
1408 3, Title 67 and Section 97-5-49.

1409 (p) To delegate its authority under this article to the
1410 Alcoholic Beverage Control Division, its director or any other
1411 officer or employee of the department that it deems appropriate.

1412 (q) To prescribe and charge a fee to defray the costs
1413 of shipping alcoholic beverages, provided that such fee is
1414 determined in a manner provided by the department by rules and/or
1415 regulations adopted in accordance with the Mississippi
1416 Administrative Procedures Law.

1417 The Alcoholic Beverage Control Division shall not issue any
1418 permit which would conflict with any zoning ordinance legally
1419 adopted by the governing authorities of any municipality or rule
1420 or regulation of any board of supervisors of any county as set
1421 forth in Section 67-1-7(1).

1422 **SECTION 10.** Section 67-1-41, Mississippi Code of 1972, is
1423 amended as follows:

1424 67-1-41. (1) The department is hereby created a wholesale
1425 distributor and seller of alcoholic beverages, not including malt
1426 liquors, within the State of Mississippi. It is granted the right
1427 to import and sell alcoholic beverages at wholesale within the
1428 state, and no person who is granted the right to sell, distribute



1429 or receive alcoholic beverages at retail shall purchase any
1430 alcoholic beverages from any source other than the department,
1431 except as authorized in subsections (4), (9) and (12) of this
1432 section. The department may establish warehouses, and the
1433 department may purchase alcoholic beverages in such quantities and
1434 from such sources as it may deem desirable and sell the alcoholic
1435 beverages to authorized permittees within the state including, at
1436 the discretion of the department, any retail distributors
1437 operating within any military post or qualified resort areas
1438 within the boundaries of the state, keeping a correct and accurate
1439 record of all such transactions and exercising such control over
1440 the distribution of alcoholic beverages as seem right and proper
1441 in keeping with the provisions or purposes of this article.

1442 (2) No person for the purpose of sale shall manufacture,
1443 distill, brew, sell, possess, export, transport, distribute,
1444 warehouse, store, solicit, take orders for, bottle, rectify,
1445 blend, treat, mix or process any alcoholic beverage except in
1446 accordance with authority granted under this article, or as
1447 otherwise provided by law for native wines * * *, native spirits
1448 or craft spirits.

1449 (3) No alcoholic beverage intended for sale or resale shall
1450 be imported, shipped or brought into this state for delivery to
1451 any person other than as provided in this article, or as otherwise
1452 provided by law for native wines * * *, native spirits or craft
1453 spirits.



1454 (4) The department may promulgate rules and regulations
1455 which authorize on-premises retailers to purchase limited amounts
1456 of alcoholic beverages from package retailers and for package
1457 retailers to purchase limited amounts of alcoholic beverages from
1458 other package retailers. The department shall develop and provide
1459 forms to be completed by the on-premises retailers and the package
1460 retailers verifying the transaction. The completed forms shall be
1461 forwarded to the department within a period of time prescribed by
1462 the department.

1463 (5) The department may promulgate rules which authorize the
1464 holder of a package retailer's permit to permit individual retail
1465 purchasers of packages of alcoholic beverages to return, for
1466 exchange, credit or refund, limited amounts of original sealed and
1467 unopened packages of alcoholic beverages purchased by the
1468 individual from the package retailer.

1469 (6) The department shall maintain all forms to be completed
1470 by applicants necessary for licensure by the department at all
1471 district offices of the department.

1472 (7) The department may promulgate rules which authorize the
1473 manufacturer of an alcoholic beverage or wine to import, transport
1474 and furnish or give a sample of alcoholic beverages or wines to
1475 the holders of package retailer's permits, on-premises retailer's
1476 permits, native wine * * *, native spirit or craft spirit
1477 retailer's permits and temporary retailer's permits who have not
1478 previously purchased the brand of that manufacturer from the



1479 department. For each holder of the designated permits, the
1480 manufacturer may furnish not more than five hundred (500)
1481 milliliters of any brand of alcoholic beverage and not more than
1482 three (3) liters of any brand of wine.

1483 (8) The department may promulgate rules disallowing open
1484 product sampling of alcoholic beverages or wines by the holders of
1485 package retailer's permits and permitting open product sampling of
1486 alcoholic beverages by the holders of on-premises retailer's
1487 permits. Permitted sample products shall be plainly identified
1488 "sample" and the actual sampling must occur in the presence of the
1489 manufacturer's representatives during the legal operating hours of
1490 on-premises retailers.

1491 (9) The department may promulgate rules and regulations that
1492 authorize the holder of a research permit to import and purchase
1493 limited amounts of alcoholic beverages from importers, wineries
1494 and distillers of alcoholic beverages or from the department. The
1495 department shall develop and provide forms to be completed by the
1496 research permittee verifying each transaction. The completed
1497 forms shall be forwarded to the department within a period of time
1498 prescribed by the department. The records and inventory of
1499 alcoholic beverages shall be open to inspection at any time by the
1500 Director of the Alcoholic Beverage Control Division or any duly
1501 authorized agent.

1502 (10) The department may promulgate rules facilitating a
1503 retailer's on-site pickup of alcoholic beverages sold by the



1504 department or as authorized by the department, including, but not
1505 limited to, native wines * * *, native spirits and craft spirits,
1506 so that those alcoholic beverages may be delivered to the retailer
1507 at the manufacturer's location or their sales tasting rooms
1508 instead of via shipment from the department's warehouse.

1509 (11) **[Through June 30, 2026]** This section shall not apply
1510 to alcoholic beverages authorized to be sold by the holder of a
1511 distillery retailer's permit or a festival wine permit.

1512 (11) **[From and after July 1, 2026]** This section shall not
1513 apply to alcoholic beverages authorized to be sold by the holder
1514 of a distillery retailer's permit.

1515 (12) (a) An individual resident of this state who is at
1516 least twenty-one (21) years of age may purchase wine from a winery
1517 and have the purchase shipped into this state so long as it is
1518 shipped to a package retailer permittee in Mississippi; however,
1519 the permittee shall pay to the department all taxes, fees and
1520 surcharges on the wine that are imposed upon the sale of wine
1521 shipped by the department or its warehouse operator. No credit
1522 shall be provided to the permittee for any taxes paid to another
1523 state as a result of the transaction. Package retailers may
1524 charge a service fee for receiving and handling shipments from
1525 wineries on behalf of the purchasers. The department shall
1526 develop and provide forms to be completed by the package retailer
1527 permittees verifying the transaction. The completed forms shall



1528 be forwarded to the department within a period of time prescribed
1529 by the department.

1530 (b) The purchaser of wine that is to be shipped to a
1531 package retailer's store shall be required to get the prior
1532 approval of the package retailer before any wine is shipped to the
1533 package retailer. A purchaser is limited to no more than ten (10)
1534 cases of wine per year to be shipped to a package retailer. A
1535 package retailer shall notify a purchaser of wine within two (2)
1536 days after receiving the shipment of wine. If the purchaser of
1537 the wine does not pick up or take the wine from the package
1538 retailer within thirty (30) days after being notified by the
1539 package retailer, the package retailer may sell the wine as part
1540 of his inventory.

1541 (c) Shipments of wine into this state under this
1542 section shall be made by a duly licensed carrier. It shall be the
1543 duty of every common or contract carrier, and of every firm or
1544 corporation that shall bring, carry or transport wine from outside
1545 the state for delivery inside the state to package retailer
1546 permittees on behalf of consumers, to prepare and file with the
1547 department, on a schedule as determined by the department, of
1548 known wine shipments containing the name of the common or contract
1549 carrier, firm or corporation making the report, the period of time
1550 covered by said report, the name and permit number of the winery,
1551 the name and permit number of the package retailer permittee
1552 receiving such wine, the weight of the package delivered to each



1553 package retailer permittee, a unique tracking number, and the date
1554 of delivery. Reports received by the department shall be made
1555 available by the department to the public via the Mississippi
1556 Public Records Act process in the same manner as other state
1557 alcohol filings.

1558 Upon the department's request, any records supporting the
1559 report shall be made available to the department within a
1560 reasonable time after the department makes a written request for
1561 such records. Any records containing information relating to such
1562 reports shall be kept and preserved for a period of two (2) years,
1563 unless their destruction sooner is authorized, in writing, by the
1564 department, and shall be open and available to inspection by the
1565 department upon the department's written request. Reports shall
1566 also be made available to any law enforcement or regulatory body
1567 in the state in which the railroad company, express company,
1568 common or contract carrier making the report resides or does
1569 business.

1570 Any common or contract carrier that willfully fails to make
1571 reports, as provided by this section or any of the rules and
1572 regulations of the department for the administration and
1573 enforcement of this section, is subject to a notification of
1574 violation. In the case of a continuing failure to make reports,
1575 the common or contract carrier is subject to possible license
1576 suspension and revocation at the department's discretion.



1577 (d) A winery that ships wine under this section shall
1578 be deemed to have consented to the jurisdiction of the courts of
1579 this state, of the department, of any other state agency regarding
1580 the enforcement of this section, and of any related law, rules or
1581 regulations.

1582 (e) Any person who makes, participates in, transports,
1583 imports or receives a shipment in violation of this section is
1584 guilty of a misdemeanor and, upon conviction thereof, shall be
1585 punished by a fine of One Thousand Dollars (\$1,000.00) or
1586 imprisonment in the county jail for not more than six (6) months,
1587 or both. Each shipment shall constitute a separate offense.

1588 (13) If any provision of this article, or its application to
1589 any person or circumstance, is determined by a court to be invalid
1590 or unconstitutional, the remaining provisions shall be construed
1591 in accordance with the intent of the Legislature to further limit
1592 rather than expand commerce in alcoholic beverages to protect the
1593 health, safety, and welfare of the state's residents, and to
1594 enhance strict regulatory control over taxation, distribution and
1595 sale of alcoholic beverages through the three-tier regulatory
1596 system imposed by this article upon all alcoholic beverages to
1597 curb relationships and practices calculated to stimulate sales and
1598 impair the state's policy favoring trade stability and the
1599 promotion of temperance.

1600 **SECTION 11.** Section 67-1-45, Mississippi Code of 1972, is
1601 amended as follows:



1602 67-1-45. No manufacturer, rectifier or distiller of
1603 alcoholic beverages shall sell or attempt to sell any such
1604 alcoholic beverages, except malt liquor, within the State of
1605 Mississippi, except to the department, or as provided in Section
1606 67-1-41, or pursuant to Section 67-1-51. A producer of native
1607 wine * * *, native spirit or craft spirit may sell native
1608 wines * * *, native spirits or craft spirit, respectively, to the
1609 department or to consumers at the location of the native
1610 winery * * *, native distillery, craft distillery or its * * *
1611 other sales tasting room locations.

1612 Any violation of this section by any manufacturer, rectifier
1613 or distiller shall be punished by a fine of not less than Five
1614 Hundred Dollars (\$500.00), and not more than Two Thousand Dollars
1615 (\$2,000.00), to which may be added imprisonment in the county jail
1616 not to exceed six (6) months.

1617 **SECTION 12.** Section 67-1-51, Mississippi Code of 1972, is
1618 amended as follows:

1619 67-1-51. (1) Permits which may be issued by the department
1620 shall be as follows:

1621 (a) **Manufacturer's permit.** A manufacturer's permit
1622 shall permit the manufacture, importation in bulk, bottling and
1623 storage of alcoholic liquor and its distribution and sale to
1624 manufacturers holding permits under this article in this state and
1625 to persons outside the state who are authorized by law to purchase
1626 the same, and to sell as provided by this article.



1627 Manufacturer's permits shall be of the following classes:

1628 Class 1. Distiller's and/or rectifier's permit, which shall
1629 authorize the holder thereof to operate a distillery for the
1630 production of distilled spirits by distillation or redistillation
1631 and/or to operate a rectifying plant for the purifying, refining,
1632 mixing, blending, flavoring or reducing in proof of distilled
1633 spirits and alcohol.

1634 Class 2. Wine manufacturer's permit, which shall authorize
1635 the holder thereof to manufacture, import in bulk, bottle and
1636 store wine or vinous liquor.

1637 Class 3. Native wine producer's permit, which shall
1638 authorize the holder thereof to produce, bottle, store and sell
1639 native wines.

1640 Class 4. Native spirit producer's permit, which shall
1641 authorize the holder thereof to produce, bottle, store and sell
1642 native spirits.

1643 Class 5. Craft spirit producers permit, which shall
1644 authorize the holder thereof to perform any act or task in the
1645 process of making craft spirit, including manufacturing,
1646 importing, bottling, storing and selling of the alcoholic liquor.

1647 (b) **Package retailer's permit.** Except as otherwise
1648 provided in this paragraph and Section 67-1-52, a package
1649 retailer's permit shall authorize the holder thereof to operate a
1650 store exclusively for the sale at retail in original sealed and
1651 unopened packages of alcoholic beverages, including native wines,



1652 native spirits, craft spirits and edibles, not to be consumed on
1653 the premises where sold. Alcoholic beverages shall not be sold by
1654 any retailer in any package or container containing less than
1655 fifty (50) milliliters by liquid measure. A package retailer's
1656 permit, with prior approval from the department, shall authorize
1657 the holder thereof to sample new product furnished by a
1658 manufacturer's representative or his employees at the permitted
1659 place of business so long as the sampling otherwise complies with
1660 this article and applicable department regulations. Such samples
1661 may not be provided to customers at the permitted place of
1662 business. In addition to the sale at retail of packages of
1663 alcoholic beverages, the holder of a package retailer's permit is
1664 authorized to sell at retail corkscrews, wine glasses, soft
1665 drinks, ice, juices, mixers, other beverages commonly used to mix
1666 with alcoholic beverages, and fruits and foods that have been
1667 submerged in alcohol and are commonly referred to as edibles.
1668 Nonalcoholic beverages sold by the holder of a package retailer's
1669 permit shall not be consumed on the premises where sold.

1670 (c) **On-premises retailer's permit.** Except as otherwise
1671 provided in subsection (5) of this section, an on-premises
1672 retailer's permit shall authorize the sale of alcoholic beverages,
1673 including native wines * * *, native spirits and craft spirits,
1674 for consumption on the licensed premises only; however, a patron
1675 of the permit holder may remove one (1) bottle of wine from the
1676 licensed premises if: (i) the patron consumed a portion of the



1677 bottle of wine in the course of consuming a meal purchased on the
1678 licensed premises; (ii) the permit holder securely reseals the
1679 bottle; (iii) the bottle is placed in a bag that is secured in a
1680 manner so that it will be visibly apparent if the bag is opened;
1681 and (iv) a dated receipt for the wine and the meal is available.
1682 Additionally, as part of a carryout order, a permit holder may
1683 sell one (1) bottle of wine to be removed from the licensed
1684 premises for every two (2) entrees ordered. In addition, an
1685 on-premises retailer's permittee at a permitted premises located
1686 on Jefferson Davis Avenue within one-half (1/2) mile north of U.S.
1687 Highway 90 may serve alcoholic beverages by the glass to a patron
1688 in a vehicle using a drive-through method of delivery if the
1689 permitted premises is located in a leisure and recreation district
1690 established under Section 67-1-101. Such a sale will be
1691 considered to be made on the permitted premises. An on-premises
1692 retailer's permit shall be issued only to qualified hotels,
1693 restaurants and clubs, small craft breweries, microbreweries, and
1694 to common carriers with adequate facilities for serving
1695 passengers. In resort areas, however, whether inside or outside
1696 of a municipality, the department, in its discretion, may issue
1697 on-premises retailer's permits to any establishments located
1698 therein as it deems proper. An on-premises retailer's permit when
1699 issued to a common carrier shall authorize the sale and serving of
1700 alcoholic beverages aboard any licensed vehicle while moving
1701 through any county of the state; however, the sale of such



1702 alcoholic beverages shall not be permitted while such vehicle is
1703 stopped in a county that has not legalized such sales. If an
1704 on-premises retailer's permit is applied for by a common carrier
1705 operating solely in the water, such common carrier must, along
1706 with all other qualifications for a permit, (i) be certified to
1707 carry at least one hundred fifty (150) passengers and/or provide
1708 overnight accommodations for at least fifty (50) passengers and
1709 (ii) operate primarily in the waters within the State of
1710 Mississippi which lie adjacent to the State of Mississippi south
1711 of the three (3) most southern counties in the State of
1712 Mississippi and/or on the Mississippi River or navigable waters
1713 within any county bordering on the Mississippi River.

1714 (d) **Solicitor's permit.** A solicitor's permit shall
1715 authorize the holder thereof to act as salesman for a manufacturer
1716 or wholesaler holding a proper permit, to solicit on behalf of his
1717 employer orders for alcoholic beverages, and to otherwise promote
1718 his employer's products in a legitimate manner. Such a permit
1719 shall authorize the representation of and employment by one (1)
1720 principal only. However, the permittee may also, in the
1721 discretion of the department, be issued additional permits to
1722 represent other principals. No such permittee shall buy or sell
1723 alcoholic beverages for his own account, and no such beverage
1724 shall be brought into this state in pursuance of the exercise of
1725 such permit otherwise than through a permit issued to a wholesaler
1726 or manufacturer in the state.



1727 (e) **Native wine retailer's permit.** Except as otherwise
1728 provided in subsection (5) of this section, a native wine
1729 retailer's permit shall be issued only to a holder of a Class 3
1730 manufacturer's permit, and shall authorize the holder thereof to
1731 make retail sales of native wines to consumers for on-premises
1732 consumption or to consumers in originally sealed and unopened
1733 containers at an establishment located on the premises of or in
1734 the immediate vicinity of a native winery. When selling to
1735 consumers for on-premises consumption, a holder of a native wine
1736 retailer's permit may add to the native wine alcoholic beverages
1737 not produced on the premises, so long as the total volume of
1738 foreign beverage components does not exceed twenty percent (20%)
1739 of the mixed beverage. Hours of sale shall be the same as those
1740 authorized for on-premises permittees in the city or county in
1741 which the native wine retailer is located.

1742 (f) **Temporary retailer's permit.** Except as otherwise
1743 provided in subsection (5) of this section, a temporary retailer's
1744 permit shall permit the purchase and resale of alcoholic
1745 beverages, including native wines * * *, native spirits and craft
1746 spirits, during legal hours on the premises described in the
1747 temporary permit only.

1748 Temporary retailer's permits shall be of the following
1749 classes:

1750 Class 1. A temporary one-day permit may be issued to bona
1751 fide nonprofit civic or charitable organizations authorizing the



1752 sale of alcoholic beverages, including native wine * * *, native
1753 spirit and craft spirit, for consumption on the premises described
1754 in the temporary permit only. Class 1 permits may be issued only
1755 to applicants demonstrating to the department, by a statement
1756 signed under penalty of perjury submitted ten (10) days prior to
1757 the proposed date or such other time as the department may
1758 determine, that they meet the qualifications of Sections 67-1-11,
1759 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 (excluding paragraph
1760 (e)) and 67-1-59. Class 1 permittees shall obtain all alcoholic
1761 beverages from package retailers located in the county in which
1762 the temporary permit is issued. Alcoholic beverages remaining in
1763 stock upon expiration of the temporary permit may be returned by
1764 the permittee to the package retailer for a refund of the purchase
1765 price upon consent of the package retailer or may be kept by the
1766 permittee exclusively for personal use and consumption, subject to
1767 all laws pertaining to the illegal sale and possession of
1768 alcoholic beverages. The department, following review of the
1769 statement provided by the applicant and the requirements of the
1770 applicable statutes and regulations, may issue the permit.

1771 Class 2. A temporary permit, not to exceed seventy (70)
1772 days, may be issued to prospective permittees seeking to transfer
1773 a permit authorized in paragraph (c) of this subsection. A Class
1774 2 permit may be issued only to applicants demonstrating to the
1775 department, by a statement signed under the penalty of perjury,
1776 that they meet the qualifications of Sections 67-1-5(1), (m), (n),



1777 (o), (p) or (q), 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and
1778 67-1-59. The department, following a preliminary review of the
1779 statement provided by the applicant and the requirements of the
1780 applicable statutes and regulations, may issue the permit.

1781 Class 2 temporary permittees must purchase their alcoholic
1782 beverages directly from the department or, with approval of the
1783 department, purchase the remaining stock of the previous
1784 permittee. If the proposed applicant of a Class 1 or Class 2
1785 temporary permit falsifies information contained in the
1786 application or statement, the applicant shall never again be
1787 eligible for a retail alcohol beverage permit and shall be subject
1788 to prosecution for perjury.

1789 Class 3. A temporary one-day permit may be issued to a
1790 retail establishment authorizing the complimentary distribution of
1791 wine, including native wine, to patrons of the retail
1792 establishment at an open house or promotional event, for
1793 consumption only on the premises described in the temporary
1794 permit. A Class 3 permit may be issued only to an applicant
1795 demonstrating to the department, by a statement signed under
1796 penalty of perjury submitted ten (10) days before the proposed
1797 date or such other time as the department may determine, that it
1798 meets the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2)
1799 and (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.
1800 A Class 3 permit holder shall obtain all alcoholic beverages from
1801 the holder(s) of a package retailer's permit located in the county



1802 in which the temporary permit is issued. Wine remaining in stock
1803 upon expiration of the temporary permit may be returned by the
1804 Class 3 temporary permit holder to the package retailer for a
1805 refund of the purchase price, with consent of the package
1806 retailer, or may be kept by the Class 3 temporary permit holder
1807 exclusively for personal use and consumption, subject to all laws
1808 pertaining to the illegal sale and possession of alcoholic
1809 beverages. The department, following review of the statement
1810 provided by the applicant and the requirements of the applicable
1811 statutes and regulations, may issue the permit. No retailer may
1812 receive more than twelve (12) Class 3 temporary permits in a
1813 calendar year. A Class 3 temporary permit shall not be issued to
1814 a retail establishment that either holds a merchant permit issued
1815 under paragraph (1) of this subsection, or holds a permit issued
1816 under Chapter 3, Title 67, Mississippi Code of 1972, authorizing
1817 the holder to engage in the business of a retailer of light wine
1818 or beer.

1819 (g) **Caterer's permit.** A caterer's permit shall permit
1820 the purchase of alcoholic beverages by a person engaging in
1821 business as a caterer and the resale of alcoholic beverages by
1822 such person in conjunction with such catering business. No person
1823 shall qualify as a caterer unless forty percent (40%) or more of
1824 the revenue derived from such catering business shall be from the
1825 serving of prepared food and not from the sale of alcoholic
1826 beverages and unless such person has obtained a permit for such



1827 business from the Department of Health. A caterer's permit shall
1828 not authorize the sale of alcoholic beverages on the premises of
1829 the person engaging in business as a caterer; however, the holder
1830 of an on-premises retailer's permit may hold a caterer's permit.
1831 When the holder of an on-premises retailer's permit or an
1832 affiliated entity of the holder also holds a caterer's permit, the
1833 caterer's permit shall not authorize the service of alcoholic
1834 beverages on a consistent, recurring basis at a separate, fixed
1835 location owned or operated by the caterer, on-premises retailer or
1836 affiliated entity and an on-premises retailer's permit shall be
1837 required for the separate location. All sales of alcoholic
1838 beverages by holders of a caterer's permit shall be made at the
1839 location being catered by the caterer, and, except as otherwise
1840 provided in subsection (5) of this section, such sales may be made
1841 only for consumption at the catered location. The location being
1842 catered may be anywhere within a county or judicial district that
1843 has voted to come out from under the dry laws or in which the sale
1844 and distribution of alcoholic beverages is otherwise authorized by
1845 law. Such sales shall be made pursuant to any other conditions
1846 and restrictions which apply to sales made by on-premises retail
1847 permittees. The holder of a caterer's permit or his employees
1848 shall remain at the catered location as long as alcoholic
1849 beverages are being sold pursuant to the permit issued under this
1850 paragraph (g), and the permittee shall have at the location the
1851 identification card issued by the Alcoholic Beverage Control



1852 Division of the department. No unsold alcoholic beverages may be
1853 left at the catered location by the permittee upon the conclusion
1854 of his business at that location. Appropriate law enforcement
1855 officers and Alcoholic Beverage Control Division personnel may
1856 enter a catered location on private property in order to enforce
1857 laws governing the sale or serving of alcoholic beverages.

1858 (h) **Research permit.** A research permit shall authorize
1859 the holder thereof to operate a research facility for the
1860 professional research of alcoholic beverages. Such permit shall
1861 authorize the holder of the permit to import and purchase limited
1862 amounts of alcoholic beverages from the department or from
1863 importers, wineries and distillers of alcoholic beverages for
1864 professional research.

1865 (i) **Alcohol processing permit.** An alcohol processing
1866 permit shall authorize the holder thereof to purchase, transport
1867 and possess alcoholic beverages for the exclusive use in cooking,
1868 processing or manufacturing products which contain alcoholic
1869 beverages as an integral ingredient. An alcohol processing permit
1870 shall not authorize the sale of alcoholic beverages on the
1871 premises of the person engaging in the business of cooking,
1872 processing or manufacturing products which contain alcoholic
1873 beverages. The amounts of alcoholic beverages allowed under an
1874 alcohol processing permit shall be set by the department.

1875 (j) **Hospitality cart permit.** A hospitality cart permit
1876 shall authorize the sale of alcoholic beverages from a mobile cart



1877 on a golf course that is the holder of an on-premises retailer's
1878 permit. The alcoholic beverages sold from the cart must be
1879 consumed within the boundaries of the golf course.

1880 (k) **Special service permit.** A special service permit
1881 shall authorize the holder to sell commercially sealed alcoholic
1882 beverages to the operator of a commercial or private aircraft for
1883 en route consumption only by passengers. A special service permit
1884 shall be issued only to a fixed-base operator who contracts with
1885 an airport facility to provide fueling and other associated
1886 services to commercial and private aircraft.

1887 (l) **Merchant permit.** Except as otherwise provided in
1888 subsection (5) of this section, a merchant permit shall be issued
1889 only to the owner of a spa facility, an art studio or gallery, or
1890 a cooking school, and shall authorize the holder to serve
1891 complimentary by the glass wine only, including native wine, at
1892 the holder's spa facility, art studio or gallery, or cooking
1893 school. A merchant permit holder shall obtain all wine from the
1894 holder of a package retailer's permit.

1895 (m) **Temporary alcoholic beverages charitable auction**
1896 **permit.** A temporary permit, not to exceed five (5) days, may be
1897 issued to a qualifying charitable nonprofit organization that is
1898 exempt from taxation under Section 501(c)(3) or (4) of the
1899 Internal Revenue Code of 1986. The permit shall authorize the
1900 holder to sell alcoholic beverages for the limited purpose of
1901 raising funds for the organization during a live or silent auction



that is conducted by the organization and that meets the following requirements: (i) the auction is conducted in an area of the state where the sale of alcoholic beverages is authorized; (ii) if the auction is conducted on the premises of an on-premises retailer's permit holder, then the alcoholic beverages to be auctioned must be stored separately from the alcoholic beverages sold, stored or served on the premises, must be removed from the premises immediately following the auction, and may not be consumed on the premises; (iii) the permit holder may not conduct more than two (2) auctions during a calendar year; (iv) the permit holder may not pay a commission or promotional fee to any person to arrange or conduct the auction.

(n) **Event venue retailer's permit.** An event venue retailer's permit shall authorize the holder thereof to purchase and resell alcoholic beverages, including native wines * * *,
native spirits and craft spirits, for consumption on the premises during legal hours during events held on the licensed premises if food is being served at the event by a caterer who is not affiliated with or related to the permittee. The caterer must serve at least three (3) entrees. The permit may only be issued for venues that can accommodate two hundred (200) persons or more. The number of persons a venue may accommodate shall be determined by the local fire department and such determination shall be provided in writing and submitted along with all other documents required to be provided for an on-premises retailer's permit. The



1927 permittee must derive the majority of its revenue from
1928 event-related fees, including, but not limited to, admission fees
1929 or ticket sales for live entertainment in the building.

1930 "Event-related fees" do not include alcohol, beer or light wine
1931 sales or any fee which may be construed to cover the cost of
1932 alcohol, beer or light wine. This determination shall be made on
1933 a per event basis. An event may not last longer than two (2)
1934 consecutive days per week.

1935 (o) **Temporary theatre permit.** A temporary theatre
1936 permit, not to exceed five (5) days, may be issued to a charitable
1937 nonprofit organization that is exempt from taxation under Section
1938 501(c)(3) or (4) of the Internal Revenue Code and owns or operates
1939 a theatre facility that features plays and other theatrical
1940 performances and productions. Except as otherwise provided in
1941 subsection (5) of this section, the permit shall authorize the
1942 holder to sell alcoholic beverages, including native wines * * *,
1943 native spirits and craft spirits, to patrons of the theatre during
1944 performances and productions at the theatre facility for
1945 consumption during such performances and productions on the
1946 premises of the facility described in the permit. A temporary
1947 theatre permit holder shall obtain all alcoholic beverages from
1948 package retailers located in the county in which the permit is
1949 issued. Alcoholic beverages remaining in stock upon expiration of
1950 the temporary theatre permit may be returned by the permittee to
1951 the package retailer for a refund of the purchase price upon



1952 consent of the package retailer or may be kept by the permittee
1953 exclusively for personal use and consumption, subject to all laws
1954 pertaining to the illegal sale and possession of alcoholic
1955 beverages.

1956 (p) **Charter ship operator's permit.** Subject to the
1957 provisions of this paragraph (p), a charter ship operator's permit
1958 shall authorize the holder thereof and its employees to serve,
1959 monitor, store and otherwise control the serving and availability
1960 of alcoholic beverages to customers of the permit holder during
1961 private charters under contract provided by the permit holder. A
1962 charter ship operator's permit shall authorize such action by the
1963 permit holder and its employees only as to alcoholic beverages
1964 brought onto the permit holder's ship by customers of the permit
1965 holder as part of such a private charter. All such alcoholic
1966 beverages must be removed from the charter ship at the conclusion
1967 of each private charter. A charter ship operator's permit shall
1968 not authorize the permit holder to sell, charge for or otherwise
1969 supply alcoholic beverages to customers, except as authorized in
1970 this paragraph (p). For the purposes of this paragraph (p),
1971 "charter ship operator" means a common carrier that (i) is
1972 certified to carry at least one hundred fifty (150) passengers
1973 and/or provide overnight accommodations for at least fifty (50)
1974 passengers, (ii) operates only in the waters within the State of
1975 Mississippi, which lie adjacent to the State of Mississippi south
1976 of the three (3) most southern counties in the State of



1977 Mississippi, and (iii) provides charters under contract for tours
1978 and trips in such waters.

1979 (q) **Distillery retailer's permit.** The holder of a
1980 Class 1 manufacturer's permit may obtain a distillery retailer's
1981 permit. A distillery retailer's permit shall authorize the holder
1982 thereof to sell at retail alcoholic beverages to consumers for
1983 on-premises consumption, or to consumers by the sealed and
1984 unopened bottle from a retail location at the distillery for
1985 off-premises consumption. The holder may only sell product
1986 manufactured by the manufacturer at the distillery described in
1987 the permit. However, when selling to consumers for on-premises
1988 consumption, a holder of a distillery retailer's permit may add
1989 other beverages, alcoholic or not, so long as the total volume of
1990 other beverage components containing alcohol does not exceed
1991 twenty percent (20%). Hours of sale shall be the same as those
1992 authorized for on-premises permittees in the city or county in
1993 which the distillery retailer is located.

1994 The holder shall not sell at retail more than ten percent
1995 (10%) of the alcoholic beverages produced annually at its
1996 distillery. The holder shall not make retail sales of more than
1997 two and twenty-five one-hundredths (2.25) liters, in the
1998 aggregate, of the alcoholic beverages produced at its distillery
1999 to any one (1) individual for consumption off the premises of the
2000 distillery within a twenty-four-hour period. The hours of sale
2001 shall be the same as those hours for package retailers under this



article. The holder of a distillery retailer's 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 shall pay to the department all taxes, fees and surcharges on the alcoholic beverages that are imposed upon the sale of alcoholic beverages shipped by the department or its warehouse operator. In addition to alcoholic beverages, the holder of a distillery retailer's permit may sell at retail promotional products from the same retail location, including shirts, hats, glasses, and other promotional products customarily sold by alcoholic beverage manufacturers.

(r) **Festival * * * Permit.** Any wine manufacturer * * *, native wine producer, native spirit producer, craft spirit producer or distilled spirits manufacturer permitted by Mississippi or any other state is eligible to obtain a Festival * * * Permit. This permit authorizes the entity to transport product manufactured by it to festivals held within the State of Mississippi and sell sealed, unopened bottles to festival 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



2027 sold by this paragraph from the department's liquor distribution
2028 warehouse. However, if the holder does not purchase the alcoholic
2029 beverages from the department's liquor distribution warehouse, the
2030 holder of this permit shall pay to the department all taxes, fees
2031 and surcharges on the alcoholic beverages sold at such festivals
2032 that are imposed upon the sale of alcoholic beverages shipped by
2033 the Alcoholic Beverage Control Division of the Department of
2034 Revenue. Additionally, the entity shall file all applicable
2035 reports and returns as prescribed by the department. This permit
2036 is issued per festival and provides authority to sell for * * *
2037 three (3) consecutive days during the hours authorized for
2038 on-premises permittees' sales in that county or city. The holder
2039 of the permit shall be required to maintain all requirements set
2040 by Local Option Law for the service and sale of alcoholic
2041 beverages. This permit may be issued to entities participating in
2042 festivals at which a Class 1 temporary permit is in effect.

2043 This paragraph (r) shall stand repealed from and after July
2044 1, 2026.

2045 (s) **Charter vessel operator's permit.** Subject to the
2046 provisions of this paragraph (s), a charter vessel operator's
2047 permit shall authorize the holder thereof and its employees to
2048 sell and serve alcoholic beverages to passengers of the permit
2049 holder during public tours, historical tours, ecological tours and
2050 sunset cruises provided by the permit holder. The permit shall
2051 authorize the holder to only sell alcoholic beverages, including



2052 native wines, to passengers of the charter vessel operator during
2053 public tours, historical tours, ecological tours and sunset
2054 cruises provided by the permit holder aboard the charter vessel
2055 operator for consumption during such tours and cruises on the
2056 premises of the charter vessel operator described in the permit.
2057 For the purposes of this paragraph (s), "charter vessel operator"
2058 means a common carrier that (i) is certified to carry at least
2059 forty-nine (49) passengers, (ii) operates only in the waters
2060 within the State of Mississippi, which lie south of Interstate 10
2061 in the three (3) most southern counties in the State of
2062 Mississippi, and lie adjacent to the State of Mississippi south of
2063 the three (3) most southern counties in the State of Mississippi,
2064 extending not further than one (1) mile south of such counties,
2065 and (iii) provides vessel services for tours and cruises in such
2066 waters as provided in this paragraph(s).

2067 (t) **Native spirit retailer's permit.** Except as
2068 otherwise provided in subsection (5) of this section, a native
2069 spirit retailer's permit shall be issued only to a holder of a
2070 Class 4 manufacturer's permit, and shall authorize the holder
2071 thereof to make retail sales of native spirits to consumers for
2072 on-premises consumption or to consumers in originally sealed and
2073 unopened containers at an establishment located on the premises
2074 of * * * the native distillery, or at any tasting room location or
2075 locations within five (5) miles of the native distillery.
2076 Further, every native distillery is authorized to have one (1)



2077 permanent satellite tasting room sales location in any other
2078 location in the state that otherwise allows the sale of alcoholic
2079 beverages. When selling to consumers for on-premises consumption,
2080 a holder of a native spirit retailer's permit may * * * sell
2081 alcoholic beverages produced by other suppliers. Hours of sale
2082 shall be the same as those authorized for on-premises permittees
2083 in the city or county in which the native spirit retailer is
2084 located.

2085 (u) **Delivery service permit.** Any individual, limited
2086 liability company, corporation or partnership registered to do
2087 business in this state is eligible to obtain a delivery service
2088 permit. Subject to the provisions of Section 67-1-51.1, this
2089 permit authorizes the permittee, or its employee or an independent
2090 contractor acting on its behalf, to deliver alcoholic beverages,
2091 beer, light wine and light spirit product from a licensed retailer
2092 to a person in this state who is at least twenty-one (21) years of
2093 age for the individual's use and not for resale. This permit does
2094 not authorize the delivery of alcoholic beverages, beer, light
2095 wine or light spirit product to the premises of a location with a
2096 permit for the manufacture, distribution or retail sale of
2097 alcoholic beverages, beer, light wine or light spirit product.
2098 The holder of a package retailer's permit or an on-premises
2099 retailer's permit under Section 67-1-51 or of a beer, light wine
2100 and light spirit product permit under Section 67-3-19 is



2101 authorized to apply for a delivery service permit as a privilege
2102 separate from its existing retail permit.

2103 (v) **Food truck permit.** A food truck permit shall
2104 authorize the holder of an on-premises retailer's permit to use a
2105 food truck to sell alcoholic beverages off its premises to guests
2106 who must consume the beverages in open containers. For the
2107 purposes of this paragraph (v), "food truck" means a fully encased
2108 food service establishment on a motor vehicle or on a trailer that
2109 a motor vehicle pulls to transport, and from which a vendor,
2110 standing within the frame of the establishment, prepares, cooks,
2111 sells and serves food for immediate human consumption. The term
2112 "food truck" does not include a food cart that is not motorized.
2113 Food trucks shall maintain such distance requirements from
2114 schools, churches, kindergartens and funeral homes as are required
2115 for on-premises retailer's permittees under this article, and all
2116 sales must be made within a valid leisure and recreation district
2117 established under Section 67-1-101. Food trucks cannot sell or
2118 serve alcoholic beverages unless also offering food prepared and
2119 cooked within the food truck, and permittees must maintain a
2120 twenty-five percent (25%) food sale revenue requirement based on
2121 the food sold from the food truck alone. The hours allowed for
2122 sale shall be the same as those for on-premises retailer's
2123 permittees in the location. This permit will not be required for
2124 the holder of a caterer's permit issued under this article to
2125 cater an event as allowed by law. Permittees must provide notice



of not less than forty-eight (48) hours to the department of each location at which alcoholic beverages will be sold.

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

(x) **Craft spirit retailer's permit.** Except as otherwise provided in subsection (5) of this section, a craft spirit retailer's permit shall be issued only to a holder of a Class 5 manufacturer's permit, and shall authorize the holder thereof to make retail sales of craft spirits to consumers for on-premises consumption or to consumers in originally sealed and



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

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

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

(b) A church or funeral home may waive the distance restrictions imposed in this subsection in favor of allowing issuance by the department of a permit, pursuant to subsection (1)



2176 of this section, to authorize activity relating to the
2177 manufacturing, sale or storage of alcoholic beverages which would
2178 otherwise be prohibited under the minimum distance criterion.
2179 Such waiver shall be in written form from the owner, the governing
2180 body, or the appropriate officer of the church or funeral home
2181 having the authority to execute such a waiver, and the waiver
2182 shall be filed with and verified by the department before becoming
2183 effective.

2184 (c) The distance restrictions imposed in this
2185 subsection shall not apply to the sale or storage of alcoholic
2186 beverages at a bed and breakfast inn listed in the National
2187 Register of Historic Places or to the sale or storage of alcoholic
2188 beverages in a historic district that is listed in the National
2189 Register of Historic Places, is a qualified resort area, and is
2190 located in a municipality in which Mississippi Highways 1 and 8
2191 intersect, or is located in a municipality having a population
2192 greater than one hundred thousand (100,000) according to the
2193 latest federal decennial census.

2194 (d) The distance restrictions imposed in this
2195 subsection shall not apply to the sale or storage of alcoholic
2196 beverages at a qualified resort area as defined in Section
2197 67-1-5(o)(iii)32.

2198 (e) The distance restrictions imposed in this
2199 subsection shall not apply to the sale or storage of alcoholic
2200 beverages at a licensed premises in a building formerly owned by a



2201 municipality and formerly leased by the municipality to a
2202 municipal school district and used by the municipal school
2203 district as a district bus shop facility.

2204 (f) 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 consisting of at
2207 least five thousand (5,000) square feet and located approximately
2208 six hundred (600) feet from the intersection of Mississippi
2209 Highway 15 and Mississippi Highway 4.

2210 (g) 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 located at or near
2213 the intersection of Ward and Tate Streets and adjacent properties
2214 in the City of Senatobia, Mississippi.

2215 (h) The distance restrictions imposed in this
2216 subsection shall not apply to the sale or storage of alcoholic
2217 beverages at a theatre facility that features plays and other
2218 theatrical performances and productions and (i) is capable of
2219 seating more than seven hundred fifty (750) people, (ii) is owned
2220 by a municipality which has a population greater than ten thousand
2221 (10,000) according to the latest federal decennial census, (iii)
2222 was constructed prior to 1930, (iv) is on the National Register of
2223 Historic Places, and (v) is located in a historic district.

2224 (i) The distance restrictions imposed in this
2225 subsection shall not apply to the sale or storage of alcoholic



2226 beverages at a licensed premises in a building located
2227 approximately one and six-tenths (1.6) miles north of the
2228 intersection of Mississippi Highway 15 and Mississippi Highway 4
2229 on the west side of Mississippi Highway 15.

2230 (4) No person, either individually or as a member of a firm,
2231 partnership, limited liability company or association, or as a
2232 stockholder, officer or director in a corporation, shall own or
2233 control any interest in more than one (1) package retailer's
2234 permit, nor shall such person's spouse, if living in the same
2235 household of such person, any relative of such person, if living
2236 in the same household of such person, or any other person living
2237 in the same household with such person own any interest in any
2238 other package retailer's permit; however, in the case of a person
2239 holding a package retailer's permit issued before July 1, 2024,
2240 such a person may own one (1) additional package retailer's permit
2241 if the additional permit is issued for a premises with a minimum
2242 capital investment of Twenty Million Dollars (\$20,000,000.00) that
2243 is part of a major retail development project and located in one
2244 (1) of the three (3) most southern counties in the State of
2245 Mississippi, and not within one hundred (100) miles of another
2246 location in the State of Mississippi, for which the permittee
2247 holds such a permit.

2248 (5) (a) In addition to any other authority granted under
2249 this section, the holder of a permit issued under subsection
2250 (1)(c), (e), (f), (g), (l), (n) * * *, (o) (q), (t) and/or (u) of



2251 this section may sell or otherwise provide alcoholic beverages
2252 and/or wine to a patron of the permit holder in the manner
2253 authorized in the permit and the patron may remove an open glass,
2254 cup or other container of the alcoholic beverage and/or wine from
2255 the licensed premises and may possess and consume the alcoholic
2256 beverage or wine outside of the licensed premises if: (i) the
2257 licensed premises is located within a leisure and recreation
2258 district created under Section 67-1-101 and (ii) the patron
2259 remains within the boundaries of the leisure and recreation
2260 district while in possession of the alcoholic beverage or wine.

2261 (b) Nothing in this subsection shall be construed to
2262 allow a person to bring any alcoholic beverages into a permitted
2263 premises except to the extent otherwise authorized by this
2264 article.

2265 **SECTION 13.** Section 67-1-73, Mississippi Code of 1972, is
2266 amended as follows:

2267 67-1-73. Every manufacturer, including native wine * * *,
2268 native spirit or craft spirit producers, within or without the
2269 state, and every other shipper of alcoholic beverages who sells
2270 any alcoholic beverage, including native wine * * *, native spirit
2271 or craft spirit, within the state, shall, at the time of making
2272 such sale, file with the department a copy of the invoice of such
2273 sale showing in detail the kind of alcoholic beverage sold, the
2274 quantities of each, the size of the container and the weight of



2275 the contents, the alcoholic content, and the name and address of
2276 the person to whom sold.

2277 Every person transporting alcoholic beverages, including
2278 native wine * * *, native spirit or craft spirit, within this
2279 state to a point within this state, whether such transportation
2280 originates within or without this state, shall, within five (5)
2281 days after delivery of such shipment, furnish the department a
2282 copy of the bill of lading or receipt, showing the name or
2283 consignor or consignee, date, place received, destination, and
2284 quantity of alcoholic beverages delivered. Upon failure to comply
2285 with the provisions of this section, such person shall be deemed
2286 guilty of a misdemeanor and, upon conviction thereof, shall be
2287 fined in the sum of Fifty Dollars (\$50.00) for each offense.

2288 **SECTION 14.** Section 27-4-3, Mississippi Code of 1972, is
2289 amended as follows:

2290 27-4-3. (1) The Board of Tax Appeals shall have the
2291 following powers and duties:

2292 (a) To adopt, amend or repeal those rules or
2293 regulations necessary to implement the duties assigned to the
2294 board.

2295 (b) To have jurisdiction over all administrative
2296 appeals to the board from decisions of the review board and
2297 administrative hearing officers of the Department of Revenue under
2298 Sections 27-77-5, 27-77-9, 27-77-11 and 27-77-12, to arrange the
2299 time and place of the hearing on any such appeal, and where



2300 required, to arrange for any evidence presented to the board at
2301 such hearing to be transcribed or otherwise preserved for purposes
2302 of making a record of the hearing.

2303 (c) To have jurisdiction over all administrative
2304 appeals regarding certain decisions and actions by the Department
2305 of Revenue under the Local Option Alcoholic Beverage Control Law,
2306 Section 67-1-1 et seq., under the Mississippi Native Wine Law of
2307 1976, Section 67-5-1 et seq., and under the Mississippi Native and
2308 Craft Spirits Law, Section 67-11-1 et seq., as provided for under
2309 Section 67-1-72, to arrange the time and place of the hearing on
2310 any such appeal and to arrange for any evidence presented to the
2311 board at such hearing to be transcribed or otherwise preserved for
2312 purposes of making a record of the hearing.

2313 (d) To have jurisdiction over all administrative
2314 appeals under Sections 27-33-37 and 27-33-41 to the board from
2315 decisions of the Department of Revenue to deny an objection of a
2316 board of supervisors to the rejection by the Department of Revenue
2317 of an application for homestead exemption and to arrange the time
2318 and place of the hearing on any such appeal.

2319 (e) To have jurisdiction over all administrative
2320 appeals under Section 27-35-113 to the board from the decision of
2321 the Department of Revenue regarding its examination of the
2322 recapitulations of the assessment rolls of a county and to arrange
2323 the time and place of the hearing on any such appeal.



2324 (f) To have jurisdiction to hear any objection to an
2325 assessment by the Department of Revenue pursuant to Section
2326 27-35-311, 27-35-517 or 27-35-703 and to arrange the time and
2327 place of the hearing on any such objection.

2328 (g) To perform all other duties which are now or may
2329 hereafter be imposed upon the board by law.

2330 (h) To obtain, review, receive into evidence and/or
2331 otherwise examine and consider applications, returns, reports and
2332 any particulars set forth or disclosed in any application report
2333 or return required on any taxes collected by reports received by
2334 the Department of Revenue and any other documents and information
2335 received, generated and/or maintained by the Department of
2336 Revenue. The authority of the board under this paragraph is not
2337 barred or otherwise restricted by the confidentiality of such
2338 documents and information under Sections 27-3-73, 27-7-83,
2339 27-13-57 and/or 27-65-81, and the disclosure of such documents and
2340 information to the board shall be an exception to the prohibition
2341 on disclosure of such documents and information contained in
2342 Sections 27-3-73, 27-7-83, 27-13-57 and/or 27-65-81.

2343 (2) Each member of the board is empowered to administer and
2344 certify oaths.

2345 (3) Each member of the board is empowered to perform all
2346 other duties which are now or may hereafter be imposed on him by
2347 law.



2348 **SECTION 15.** Section 27-71-5, Mississippi Code of 1972, is
2349 amended as follows:

2350 27-71-5. (1) Upon each person approved for a permit under
2351 the provisions of the Alcoholic Beverage Control Law and
2352 amendments thereto, there is levied and imposed for each location
2353 for the privilege of engaging and continuing in this state in the
2354 business authorized by such permit, an annual privilege license
2355 tax in the amount provided in the following schedule:

2356 (a) Except as otherwise provided in this subsection
2357 (1), manufacturer's permit, Class 1, distiller's and/or
2358 rectifier's:

2359 (i) For a permittee with annual production of
2360 five thousand (5,000) gallons or more.....\$4,500.00

2361 (ii) For a permittee with annual production under five thousand
2362 (5,000) gallons.....\$2,800.00

2363 (b) Manufacturer's permit, Class 2, wine
2364 manufacturer.....\$1,800.00

2365 (c) Manufacturer's permit, Class 3, native wine
2366 manufacturer per ten thousand (10,000) gallons or part thereof
2367 produced.....\$ 10.00

2368 (d) Manufacturer's permit, Class 4, native spirit
2369 manufacturer per one thousand (1,000) gallons or part thereof
2370 produced.....\$ 300.00



2371 (e) Manufacturer's permit, Class 5, craft spirit
2372 manufacturer per one thousand (1,000) gallons or part thereof
2373 produced.....\$ 300.00

2374 (f) Native wine retailer's permit.....\$ 50.00

2375 (* * *g) Package retailer's permit, each.....\$ 900.00

2376 (* * *h) On-premises retailer's permit, except for
2377 clubs and common carriers, each.....\$ 450.00

2378 (* * *i) On-premises retailer's permit for wine of
2379 more than five percent (5%) alcohol by weight, but not more than
2380 twenty-one percent (21%) alcohol by weight, each.....\$ 225.00

2381 (* * *j) On-premises retailer's permit for
2382 clubs.....\$ 225.00

2383 (* * *k) On-premises retailer's permit for common
2384 carriers, per car, plane, or other vehicle.....\$ 120.00

2385 (* * *l) Solicitor's permit, regardless of any other
2386 provision of law, solicitor's permits shall be issued only in the
2387 discretion of the department.....\$ 100.00

2388 (* * *m) Filing fee for each application except for an
2389 employee identification card.....\$ 25.00

2390 (* * *n) Temporary permit, Class 1, each.....\$ 10.00

2391 (* * *o) Temporary permit, Class 2, each.....\$ 50.00

2392 (* * *p) (i) Caterer's permit.....\$ 600.00

2393 (ii) Caterer's permit for holders of on-premises
2394 retailer's permit.....\$ 150.00

2395 (* * *q) Research permit.....\$ 100.00



2396 (* * *r) Temporary permit, Class 3 (wine
 2397 only)\$ 10.00
 2398 (* * *s) Special service permit.....\$ 225.00
 2399 (* * *t) Merchant permit.....\$ 225.00
 2400 (* * *u) Temporary alcoholic beverages charitable
 2401 auction permit.....\$ 10.00
 2402 (* * *y) Event venue retailer's permit.....\$ 225.00
 2403 (* * *w) Temporary theatre permit, each.....\$ 10.00
 2404 (* * *x) Charter ship operator's permit.....\$ 100.00
 2405 (* * *y) Distillery retailer's permit.....\$ 450.00
 2406 (* * *z) Festival * * * permit.....\$ 10.00
 2407 (* * *aa) Charter vessel operator's
 2408 permit.....\$ 100.00
 2409 (* * *ab) Native or craft spirit retailer's
 2410 permit.....\$ 50.00
 2411 (* * *ac) Delivery service permit.....\$ 500.00
 2412 (* * *ad) Food truck permit.....\$ 100.00
 2413 (* * *ae) On-premises tobacco permit.....\$ 450.00

2414 In addition to the filing fee imposed by paragraph (1) of
 2415 this subsection, a fee to be determined by the Department of
 2416 Revenue may be charged to defray costs incurred to process
 2417 applications. The additional fees shall be paid into the State
 2418 Treasury to the credit of a special fund account, which is hereby
 2419 created, and expenditures therefrom shall be made only to defray
 2420 the costs incurred by the Department of Revenue in processing



2421 alcoholic beverage applications. Any unencumbered balance
2422 remaining in the special fund account on June 30 of any fiscal
2423 year shall lapse into the State General Fund.

2424 All privilege taxes imposed by this section shall be paid in
2425 advance of doing business. A new permittee whose privilege tax is
2426 determined by production volume will pay the tax for the first
2427 year in accordance with department regulations. The additional
2428 privilege tax imposed for an on-premises retailer's permit based
2429 upon purchases shall be due and payable on demand.

2430 Paragraph (y) of this subsection shall stand repealed from
2431 and after July 1, 2026.

2432 (2) (a) There is imposed and shall be collected from each
2433 permittee, except a common carrier, solicitor, a temporary
2434 permittee or a delivery service permittee, by the department, an
2435 additional license tax equal to the amounts imposed under
2436 subsection (1) of this section for the privilege of doing business
2437 within any municipality or county in which the licensee is
2438 located.

2439 (b) (i) In addition to the tax imposed in paragraph
2440 (a) of this subsection, there is imposed and shall be collected by
2441 the department from each permittee described in subsection (1)(g),
2442 (h), (i), (n) and (u) of this section, an additional license tax
2443 for the privilege of doing business within any municipality or
2444 county in which the licensee is located in the amount of Two
2445 Hundred Twenty-five Dollars (\$225.00) on purchases exceeding Five



2446 Thousand Dollars (\$5,000.00) and Two Hundred Twenty-five Dollars
2447 (\$225.00) for each additional purchase of Five Thousand Dollars
2448 (\$5,000.00), or fraction thereof.

2449 (ii) In addition to the tax imposed in paragraph
2450 (a) of this subsection, there is imposed and shall be collected by
2451 the department from each permittee described in subsection (1)(o)
2452 and (s) of this section, an additional license tax for the
2453 privilege of doing business within any municipality or county in
2454 which the licensee is located in the amount of Two Hundred Fifty
2455 Dollars (\$250.00) on purchases exceeding Five Thousand Dollars
2456 (\$5,000.00) and Two Hundred Twenty-five Dollars (\$225.00) for each
2457 additional purchase of Five Thousand Dollars (\$5,000.00), or
2458 fraction thereof.

2459 (iii) Any person who has paid the additional
2460 privilege license tax imposed by this paragraph, and whose permit
2461 is renewed, may add any unused fraction of Five Thousand Dollars
2462 (\$5,000.00) purchases to the first Five Thousand Dollars
2463 (\$5,000.00) purchases authorized by the renewal permit, and no
2464 additional license tax will be required until purchases exceed the
2465 sum of the two (2) figures.

2466 (c) If the licensee is located within a municipality,
2467 the department shall pay the amount of additional license tax
2468 collected under this section to the municipality, and if outside a
2469 municipality the department shall pay the additional license tax
2470 to the county in which the licensee is located. Payments by the



2471 department to the respective local government subdivisions shall
2472 be made once each month for any collections during the preceding
2473 month.

2474 (3) When an application for any permit, other than for
2475 renewal of a permit, has been rejected by the department, such
2476 decision shall be final. Appeal may be made in the manner
2477 provided by Section 67-1-39. Another application from an
2478 applicant who has been denied a permit shall not be reconsidered
2479 within a twelve-month period.

2480 (4) The number of permits issued by the department shall not
2481 be restricted or limited on a population basis; however, the
2482 foregoing limitation shall not be construed to preclude the right
2483 of the department to refuse to issue a permit because of the
2484 undesirability of the proposed location.

2485 (5) If any person shall engage or continue in any business
2486 which is taxable under this section without having paid the tax as
2487 provided in this section, the person shall be liable for the full
2488 amount of the tax plus a penalty thereon equal to the amount
2489 thereof, and, in addition, shall be punished by a fine of not more
2490 than One Thousand Dollars (\$1,000.00), or by imprisonment in the
2491 county jail for a term of not more than six (6) months, or by both
2492 such fine and imprisonment, in the discretion of the court.

2493 (6) It shall be unlawful for any person to consume alcoholic
2494 beverages on the premises of any hotel restaurant, restaurant,
2495 club or the interior of any public place defined in Chapter 1,



2496 Title 67, Mississippi Code of 1972, when the owner or manager
2497 thereof displays in several conspicuous places inside the
2498 establishment and at the entrances of establishment a sign
2499 containing the following language: NO ALCOHOLIC BEVERAGES
2500 ALLOWED.

2501 **SECTION 16.** Section 27-71-21, Mississippi Code of 1972, is
2502 amended as follows:

2503 27-71-21. Before any person shall engage in the business of
2504 manufacturing or retailing of alcoholic beverages, he may be
2505 required to enter into a bond payable to the State of Mississippi,
2506 conditioned that he will conduct said business strictly in
2507 accordance with the laws of the State of Mississippi, and that he
2508 will comply with the rules and regulations prescribed by the
2509 department, and pay all taxes due the State of Mississippi. The
2510 amount of a bond required of a manufacturer, not including a
2511 producer of native wine * * * native spirit or craft spirit, shall
2512 not exceed One Hundred Thousand Dollars (\$100,000.00), and the
2513 amount required of a retailer shall be Five Thousand Dollars
2514 (\$5,000.00). Provided, however, any retailer whose check for
2515 purchase of merchandise or payment of taxes shall be dishonored
2516 may be required by the department to post additional bond not to
2517 exceed Five Thousand Dollars (\$5,000.00). Such bond shall be made
2518 in a surety company authorized to do business in the State of
2519 Mississippi and shall be approved by the department. The
2520 department shall be authorized to institute suit in the proper



2521 court for any violation of the condition of said bonds. The
2522 amount of the bond required of a producer of native wine * * *,
2523 native spirit or craft spirit, shall be Five Thousand Dollars
2524 (\$5,000.00).

2525 As an alternative to entering into a bond as required by this
2526 section, any person who shall engage in the business of
2527 manufacturing or retailing alcoholic beverages may, subject to the
2528 same conditions of conduct required for bonds, deposit with the
2529 State Treasurer the equivalent amount of the bond required for
2530 that particular person in cash or securities. The only securities
2531 allowable for this purpose are those which may legally be
2532 purchased by a bank or for trust funds, having a market value not
2533 less than that of the required bond. The department shall file
2534 notice with the Treasurer for any violation of the conditions of
2535 the cash or security deposit.

2536 **SECTION 17.** Section 27-77-1, Mississippi Code of 1972, is
2537 amended as follows:

2538 27-77-1. As used in this chapter:

2539 (a) "Agency" means the commissioner acting directly or
2540 through his duly authorized officers, agents, representatives and
2541 employees, to perform duties and powers prescribed by the laws of
2542 this state to be performed by the Commissioner of Revenue or the
2543 Department of Revenue.

2544 (b) "Board of Review" means the Board of Review of the
2545 Department of Revenue as appointed by the commissioner under



2546 Section 27-77-3, and also means a panel of the Board of Review
2547 when an appeal is considered by a panel of the Board of Review
2548 instead of the Board of Review en banc.

2549 (c) "Board of Tax Appeals" means the Board of Tax
2550 Appeals as created under Section 27-4-1.

2551 (d) "Chairman" means the Chairman of the Board of Tax
2552 Appeals.

2553 (e) "Commissioner" means the Commissioner of the
2554 Department of Revenue.

2555 (f) "Denial" means the final decision of the staff of
2556 the agency to deny the claim, request for waiver or application
2557 being considered. In this context, staff of the agency does not
2558 include the Board of Review or the Board of Tax Appeals. "Denial"
2559 does not mean the act of returning or refusing to consider a
2560 claim, request for waiver or application for permit, IFTA license,
2561 IRP registration, title or tag by the staff of the agency due to a
2562 lack of information and/or documentation unless the return or
2563 refusal is in response to a representation by the person who filed
2564 the claim, request for waiver or application in issue that
2565 information and/or documentation indicated by the staff of the
2566 agency to be lacking cannot or will not be provided.

2567 (g) "Designated representative" means an individual who
2568 represents a person in an administrative appeal before a hearing
2569 officer of the agency, before the Board of Review or before the
2570 Board of Tax Appeals.



2571 (h) "Executive director" means the Executive Director
2572 of the Board of Tax Appeals.

2573 (i) "IFTA license" means a permit, license or decal
2574 which the agency is authorized to issue or revoke under the
2575 Interstate Commercial Carriers Motor Fuel Tax Law (Section 27-61-1
2576 et seq.) or the International Fuel Tax Agreement.

2577 (j) "IFTA licensee" means a person holding the IFTA
2578 license, applying for an IFTA license or renewing an IFTA license.

2579 (k) "IRP registration" means the registration of a
2580 vehicle under the provisions of the International Registration
2581 Plan.

2582 (l) "IRP registrant" means a person in whose name a
2583 vehicle or vehicles are registered under the provisions of the
2584 International Registration Plan.

2585 (m) "IRP credentials" means the cab card and license
2586 plate issued by the commissioner or agency in accordance with the
2587 International Registration Plan.

2588 (n) "Last known address" when referring to the mailing
2589 of a notice of intent to suspend, revoke or to order the surrender
2590 and/or seizure of the permit, IFTA license, IRP registration, IRP
2591 credentials, tag or title or to the mailing of a denial of the
2592 permit, IFTA license, IRP registration, tag or title, means the
2593 last mailing address of the person being sent the notice as it
2594 appears on the record of the agency in regard to the permit, IFTA
2595 license, IRP registration, tag or title in issue. All other



2596 references to "last known address" in this chapter mean the
2597 official mailing address that the hearing officer, the Board of
2598 Review or the executive director has for the addressee in their
2599 file on the administrative appeal in which the document or item is
2600 being mailed to the addressee. The addressee is presumed to have
2601 received any document or item mailed to his official mailing
2602 address. The commissioner, by regulation, shall prescribe the
2603 procedure for establishing an official mailing address in the
2604 administrative appeal process for appeals before an administrative
2605 hearing officer or the Board of Review of the Department of
2606 Revenue and the procedure for changing that official mailing
2607 address. The Board of Tax Appeals, by regulation, shall prescribe
2608 the procedure for establishing an official mailing address in the
2609 administrative appeal process before that board and the procedure
2610 for changing that official mailing address. It is the
2611 responsibility of the addressee to make sure that his official
2612 mailing address is correct.

2613 (o) "Mail," "mailed" or "mailing" means placing the
2614 document or item referred to in United States mail, postage
2615 prepaid, via mail, addressed to the person to whom the document or
2616 item is to be sent at the last known address of that person.
2617 Where a person is represented in an administrative appeal before a
2618 hearing officer, the Board of Review or the Board of Tax Appeals
2619 by a designated representative, the terms "mail," "mailed" or
2620 "mailing" when referring to sending a document or item to that



2621 person shall also mean placing the document or item referred to in
2622 United States mail, via mail, postage prepaid, to the last known
2623 address of that person's designated representative. Mailing to
2624 the designated representative of a taxpayer, permittee, IFTA
2625 licensee, IRP registrant, tag holder or title interest holder
2626 shall constitute mailing and notice to the taxpayer, permittee,
2627 IFTA licensee, IRP registrant, tag holder or title interest
2628 holder.

2629 (p) "Permit" means a type of license or permit that the
2630 agency is authorized to issue, suspend or revoke, such as a sales
2631 tax permit, a beer permit, a tobacco permit, a dealer license, or
2632 designated agent status, but does not include:

2633 (i) Any type of permit issued under the Local
2634 Option Alcoholic Beverage Control Law, Section 67-1-1 et seq.,
2635 under the Mississippi Native Wine Law of 1976, Section 67-5-1 et
2636 seq., or under the Mississippi Native and Craft Spirits Law,
2637 Section 67-11-1 et seq.;

2638 (ii) An IFTA license; or

2639 (iii) An IRP registration, including the IRP
2640 credential issued as a result of IRP registration.

2641 (q) "Permittee" means a person holding a permit,
2642 applying for a permit or renewing a permit.

2643 (r) "Person" means a natural person, partnership,
2644 limited partnership, corporation, limited liability company,
2645 estate, trust, association, joint venture, other legal entity or



2646 other group or combination acting as a unit, and includes the
2647 plural as well as the singular in number. "Person" includes the
2648 state, county, municipal, other political subdivision and any
2649 agency, institution or instrumentality thereof, but only when used
2650 in the context of a taxpayer, permittee, IFTA licensee, IRP
2651 registrant, tag holder or title interest holder.

2652 (s) "Refund claim" means a claim made in writing by a
2653 taxpayer and received by the agency wherein the taxpayer indicates
2654 that he overpaid taxes to the agency and requests a refund of the
2655 overpayment and/or a credit against current or future taxes for
2656 the overpayment.

2657 (t) "Resident," when used to describe a taxpayer or
2658 petitioner, means a natural person whose residence and place of
2659 abode is within the State of Mississippi.

2660 (u) "Tag" means a type of license tag, plate or
2661 registration card for a motor vehicle or trailer that the agency
2662 is authorized under the Mississippi Motor Vehicle Privilege Tax
2663 Law, Section 27-19-1 et seq., or under the Motor Vehicle Dealer
2664 Tag Permit Law, Section 27-19-301 et seq., to issue or approve
2665 before issuance, but does not include other types of license tags
2666 or plates issued by the county tax collectors except for
2667 personalized license tags and only to the extent that the agency
2668 determines under Section 27-19-48 that a personalized license tag
2669 applied for is considered obscene, slandering, insulting or vulgar



2670 in ordinary usage or demands the surrender or orders the seizure
2671 of the tag where issued in error.

2672 (v) "Tag holder" means the person in whose name a tag
2673 is registered or the person applying for a tag.

2674 (w) "Tag penalty" means the penalties imposed under
2675 Sections 27-19-63 and 27-51-43 for any delinquency in the payment
2676 of motor vehicle privilege tax and ad valorem tax on a motor
2677 vehicle which can be waived by the agency for good reason shown.
2678 Pursuant to Section 27-51-103, imposition of this ad valorem tag
2679 penalty at the maximum rate of twenty-five percent (25%) also
2680 results in ineligibility for the credit against motor vehicle ad
2681 valorem taxes provided by that statute. Waiver of the twenty-five
2682 percent (25%) delinquency penalty by the agency under Section
2683 27-51-43 shall reinstate credit eligibility.

2684 (x) "Tax" means a tax, fee, penalty and/or interest
2685 which the agency is required by either general law or by local and
2686 private law to administer, assess and collect.

2687 (y) "Taxpayer" means a person who is liable for or paid
2688 any tax to the agency.

2689 (z) "Title" means a title to a motor vehicle or
2690 manufactured housing issued by the agency under the Mississippi
2691 Motor Vehicle Title Law, Section 63-21-1 et seq.

2692 (aa) "Title interest holder" shall mean the owner or
2693 lienholder in a motor vehicle or manufactured housing as indicated



on a title issued by the agency or as indicated on an application to the agency for the issuance of a title.

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

27-77-17. Except as to the determination of whether a tag penalty should be waived under Section 27-51-43, the provisions of this chapter shall not apply to any action taken by the agency, commissioner or the Department of Revenue in regard to ad valorem taxes, including, but not limited to, the determination under Section 27-31-107 as to whether property is entitled to a new or expanded enterprise exemption, the duties and actions performed under the Homestead Exemption Law of 1946, being Section 27-33-1 et seq., the actions taken as the result of the examination of the recapitulation of the assessment rolls of the counties under Section 27-35-113, the actions relating to the examination of the assessment rolls under Section 27-35-127, and the ad valorem assessment of railroads, public service corporations, nuclear generating plants, railcar companies, airline companies, motor vehicles, manufactured homes and mobile homes. The provisions of this chapter shall not apply to any action of the agency, commissioner or Department of Revenue under the Local Option Alcoholic Beverage Control Law, being Section 67-1-1 et seq., or any action under the Mississippi Native Wine Law of 1976, being Section 67-5-1 et seq., or any action under the Mississippi Native and Craft Spirits Law, being Section 67-11-1 et seq.



2719 **SECTION 19.** This act shall take effect and be in force from
2720 and after July 1, 2025.

