

By: Senator(s) Doxey

To: Finance

SENATE BILL NO. 2228

1 AN ACT TO AMEND SECTIONS 67-3-3, 67-3-1, 67-3-5, 67-3-7,  
 2 67-3-9, 67-3-13, 67-3-15, 67-3-17, 67-3-19, 67-3-25, 67-3-27,  
 3 67-3-29, 67-3-41, 67-3-45, 67-3-49, 67-3-51, 67-3-53, 67-3-54,  
 4 67-3-57, 67-3-59, 67-3-61, 67-3-63, 67-3-65, 67-3-67, 67-3-70,  
 5 67-3-73, 67-3-74, 67-1-5, 67-1-7, 67-1-9, 67-1-13, 67-1-37,  
 6 67-1-41, 67-1-43, 67-1-45, 67-1-51, 67-1-73, 67-1-77, 67-5-5,  
 7 67-5-9, 67-5-11 AND 67-5-13, MISSISSIPPI CODE OF 1972, TO PROVIDE  
 8 THAT WINE WITH AN ALCOHOL CONTENT OF MORE THAN 5% BY WEIGHT SHALL  
 9 BE SOLD, MANUFACTURED AND DISTRIBUTED IN THE SAME MANNER AS BEER  
 10 AND LIGHT WINE, TO REMOVE THE SALE DISTRIBUTION AND MANUFACTURE OF  
 11 WINE WITH AN ALCOHOL CONTENT OF MORE THAN 5% BY WEIGHT FROM THE  
 12 LOCAL OPTION ALCOHOLIC BEVERAGE CONTROL LAW; TO AMEND SECTIONS  
 13 27-71-5, 27-71-7, 27-71-21, 27-71-301, 27-71-303, 27-71-307,  
 14 27-71-311, 27-71-315, 27-71-317, 27-71-325, 27-71-327, 27-71-333,  
 15 27-71-335 AND 27-71-345, IN CONFORMITY THERETO; AND FOR RELATED  
 16 PURPOSES.

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

18 **SECTION 1.** Section 67-3-3, Mississippi Code of 1972, is  
 19 amended as follows:

20 67-3-3. When used in this chapter, unless the context  
 21 indicates otherwise:

22 (a) "Commissioner" means the Chairman of the State Tax  
 23 Commission of the State of Mississippi, and his authorized agents  
 24 and employees;

25 (b) "Person" means one or more persons, a company, a  
 26 corporation, a partnership, a syndicate or an association;

27 (c) "Manufacturer" and "retailer" include brewpubs  
 28 licensed pursuant to Article 3, Chapter 71, Title 27, Mississippi  
 29 Code of 1972, unless otherwise clearly provided; \* \* \*

30 (d) "Beer" means a malt beverage as defined in the  
 31 Federal Alcohol Administration Act and any rules and regulations  
 32 adopted pursuant to such act with an alcoholic content of not more  
 33 than five percent (5%) by weight;

34           (e) "Light wine" means any product obtained from the  
35 alcoholic fermentation of the juice of sound, ripe grapes, fruits  
36 or berries and made in accordance with the revenue laws of the  
37 United States with an alcoholic content of not more than five  
38 percent (5%) by weight;

39           (f) "Wine" means any product obtained from the  
40 alcoholic fermentation of the juice of sound, ripe grapes, fruits  
41 or berries and made in accordance with the revenue laws of the  
42 United States with an alcoholic content of more than five percent  
43 (5%) by weight; and

44           (g) "Native wine" shall have the meaning ascribed to  
45 such term in Section 67-5-5.

46           **SECTION 2.** Section 67-3-1, Mississippi Code of 1972, is  
47 amended as follows:

48           67-3-1. The purpose of this chapter is to legalize the  
49 manufacture and sale within this state of \* \* \* beer, light wine  
50 and wine, as defined in Section 67-3-3, and to regulate the  
51 business of manufacturing and of selling such beer, light wine and  
52 wine \* \* \*.

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

55           67-3-5. It shall be lawful, subject to the provisions set  
56 forth in this chapter, in this state to transport, store, sell,  
57 distribute, possess, receive, and/or manufacture \* \* \* beer, light  
58 wine and wine \* \* \*, and it is hereby declared that it is the  
59 legislative intent that this chapter privileges the lawful sale  
60 and manufacture within this state of such \* \* \* beer, light wine  
61 and wine. In determining if a wine product is "light wine," or  
62 contains an alcoholic content of more than five percent (5%) by  
63 weight, \* \* \* the alcoholic content of such wine product shall be  
64 subject to the same permitted tolerance as is allowed by the  
65 labeling requirements for light wine provided for in Section  
66 27-71-509.

67           **SECTION 4.** Section 67-3-7, Mississippi Code of 1972, is  
68 amended as follows:

69           67-3-7. (1) (a) If any county, at an election held for the  
70 purpose under the election laws of the state, shall by a majority  
71 vote of the duly qualified electors voting in the election  
72 determine that the transportation, storage, sale, distribution,  
73 receipt and/or manufacture of \* \* \* beer, light wine and  
74 wine \* \* \* shall not be permitted in the county, then the same  
75 shall not be permitted therein except as authorized under Section  
76 67-9-1 and as may be otherwise authorized in this section. An  
77 election to determine whether the transportation, storage, sale,  
78 distribution, receipt and/or manufacture of such beverages shall  
79 be excluded from any county in the state, shall on a petition of  
80 twenty percent (20%) of the duly qualified electors of the county,  
81 be ordered by the board of supervisors thereof, for the county  
82 only. No election on the question shall be held in any one county  
83 more often than once in five (5) years.

84           (b) In counties which have elected, or may elect by a  
85 majority vote of the duly qualified electors voting in the  
86 election, that the transportation, storage, sale, distribution,  
87 receipt and/or manufacture of \* \* \* beer, light wine or wine \* \* \*  
88 shall not be permitted in the county, an election may be held in  
89 the same manner as the election \* \* \* provided for in paragraph  
90 (a) of this subsection on the question of whether or not the  
91 transportation, storage, sale, distribution, receipt and/or  
92 manufacture of such beverages shall be permitted in the county.  
93 The election shall be ordered by the board of supervisors of the  
94 county on a petition of twenty percent (20%) of the duly qualified  
95 electors of the county. No election on this question can be  
96 ordered more often than once in five (5) years.

97           (2) Nothing in this section shall make it unlawful to  
98 possess beer, light wine or wine, as defined in Section 67-3-3, in  
99 any municipality which has heretofore or which may hereafter vote

100 in an election, pursuant to Section 67-3-9, in which a majority of  
101 the qualified electors vote in favor of permitting the sale and  
102 the receipt, storage and transportation for the purpose of sale of  
103 beer or wine as defined herein.

104 (3) Nothing in this section shall make it unlawful to:

105 (a) Possess or consume \* \* \* beer, light wine or wine  
106 at a qualified resort area as defined in Section 67-1-5;

107 (b) Sell, distribute and transport \* \* \* beer, light  
108 wine or wine to a qualified resort area as defined in Section  
109 67-1-5;

110 (c) Sell \* \* \* beer, light wine or wine at a qualified  
111 resort area as defined in Section 67-1-5 if such \* \* \* beer, light  
112 wine or wine is sold by a person with a permit to engage in the  
113 business as a retailer of light wine or beer.

114 (4) The possession and dispensation of wine by an authorized  
115 representative of any church for the purpose of conducting any  
116 bona fide rite or religious ceremony conducted by the church shall  
117 not be prohibited by this chapter.

118 (5) Notwithstanding an election prohibiting the sale of  
119 beer, light wine or wine in a political subdivision, the holder of  
120 a native wine producer's permit or a native wine retailer's permit  
121 is allowed to continue to operate under the permits and to renew  
122 the permits. Possession of native wines and personal property  
123 related to the activities of the native wine permit holder which  
124 would otherwise be unlawful under this chapter shall be allowed  
125 subject to regulations of the commissioner.

126 **SECTION 5.** Section 67-3-9, Mississippi Code of 1972, is  
127 amended as follows:

128 67-3-9. Any city in this state, having a population of not  
129 less than two thousand five hundred (2,500) according to the  
130 latest federal census, at an election held for the purpose, under  
131 the election laws applicable to the city, may either prohibit or  
132 permit, except as otherwise provided under Section 67-9-1, the

133 sale and the receipt, storage and transportation for the purpose  
134 of sale of beer, light wine or wine \* \* \*. An election to  
135 determine whether such sale shall be permitted in cities wherein  
136 its sale is prohibited by law shall be ordered by the city council  
137 or mayor and board of aldermen or other governing body of the city  
138 for the city only, upon the presentation of a petition for the  
139 city to the governing board containing the names of twenty percent  
140 (20%) of the duly qualified voters of the city asking for such  
141 election. In like manner, an election to determine whether such  
142 sale shall be prohibited in cities wherein its sale is permitted  
143 by law shall be ordered by the city council or mayor and board of  
144 aldermen or other governing board of the city for the city only,  
145 upon the presentation of a petition to the governing board  
146 containing the names of twenty percent (20%) of the duly qualified  
147 voters of the city asking for such election. No election on  
148 either question shall be held by any one city more often than once  
149 in five (5) years.

150 Thirty (30) days' notice shall be given to the qualified  
151 electors of the city in the manner prescribed by law upon the  
152 question of either permitting or prohibiting such sale. The  
153 notice shall contain a statement of the question to be voted on at  
154 the election. The tickets to be used in said election shall have  
155 the following words printed thereon: "For the legal sale of wine  
156 and the legal sale of beer or light wine of an alcoholic content  
157 of not more than five percent (5%) by weight"; and the words  
158 "Against the legal sale of wine and the legal sale of beer or  
159 light wine of an alcoholic content of not more than five percent  
160 (5%) by weight," next below. In making up his ticket the voter  
161 shall make a cross (X) opposite the words of his choice.

162 If in the election a majority of the qualified electors  
163 voting in the election shall vote "For the legal sale of wine and  
164 the legal sale of beer or light wine of an alcoholic content of  
165 not more than five percent (5%) by weight," then the city council

166 or mayor and board of aldermen or other governing body shall pass  
167 the necessary order permitting the legal sale of \* \* \* beer, light  
168 wine and wine in the city. If in the election a majority of the  
169 qualified electors voting in the election shall vote "Against the  
170 legal sale of wine and the legal sale of beer or light wine of an  
171 alcoholic content of not more than five percent (5%) by weight,"  
172 then the city council or mayor and board of aldermen or other  
173 governing body shall pass the necessary order prohibiting the sale  
174 of \* \* \* beer, light wine and wine in the city.

175 All laws or parts of laws in conflict with this section are  
176 hereby repealed to the extent of the conflict only, this section  
177 being cumulative and supplementary.

178 **SECTION 6.** Section 67-3-13, Mississippi Code of 1972, is  
179 amended as follows:

180 67-3-13. (1) Except as otherwise provided herein and as  
181 authorized under this section and Section 67-9-1, in any county  
182 which has at any time since February 26, 1934, elected, or which  
183 may hereafter elect, to prohibit the transportation, storage,  
184 sale, distribution, receipt and/or manufacture of wine and beer,  
185 of an alcoholic content of not more than four percent (4%) by  
186 weight in the county, it is hereby declared to be unlawful to  
187 possess such beverages therein. In any county which, after July  
188 1, 1998, elects to prohibit the transportation, storage, sale,  
189 distribution, receipt and/or manufacture of \* \* \* beer, light wine  
190 and wine \* \* \* in such county, it is hereby declared to be  
191 unlawful to possess such beer therein. Any person found  
192 possessing any beer, light wine or wine of any quantity whatsoever  
193 in the county shall, on conviction, be imprisoned not more than  
194 ninety (90) days or fined not more than Five Hundred Dollars  
195 (\$500.00), or be both so fined and imprisoned.

196 (2) Notwithstanding the provisions of subsection (1) of this  
197 section, in any county or municipality in which the  
198 transportation, storage, sale, distribution, receipt and/or

199 manufacture of light wine and beer is prohibited, it shall not be  
200 unlawful for a permitted wholesaler or distributor to possess  
201 light wine and beer when \* \* \* light wine and beer is held in the  
202 county solely for the purpose of storage and for distribution to  
203 other counties and municipalities in which possession of such  
204 beverages is lawful.

205 (3) Notwithstanding the provisions of subsections (1) and  
206 (2) of this section, in any county in which transportation,  
207 storage, sale, distribution, receipt and/or manufacture of light  
208 wine and beer is prohibited, it shall not be unlawful:

209 (a) To receive, store, possess or consume light wine or  
210 beer at a resort area as defined in Section 67-1-5;

211 (b) To distribute and transport light wine or beer to a  
212 resort area as defined in Section 67-1-5.

213 **SECTION 7.** Section 67-3-15, Mississippi Code of 1972, is  
214 amended as follows:

215 67-3-15. Any person who shall brew or manufacture or sell  
216 any beer, light wine or wine without first having secured a permit  
217 and/or license from the commissioner authorizing the brewing or  
218 manufacture or sale of beer, light wine or wine, shall be guilty  
219 of a misdemeanor and, upon conviction thereof, be punished by a  
220 fine of not more than One Thousand Dollars (\$1,000.00) or  
221 imprisonment in the county jail for not more than one (1) year, or  
222 both, in the discretion of the court. Any person so convicted may  
223 not apply for any permit or license issued by the commissioner  
224 until five (5) years have elapsed from the date of such  
225 conviction.

226 **SECTION 8.** Section 67-3-17, Mississippi Code of 1972, is  
227 amended as follows:

228 67-3-17. Any person desiring to engage in any business  
229 taxable under Sections 27-71-303 through 27-71-317, Mississippi  
230 Code of 1972, either as a retailer, or as a wholesaler or  
231 distributor, or as a manufacturer, of \* \* \* beer, light wine, wine

232 or native wine, shall file with the commissioner an application  
233 for a permit allowing him to engage in such business. The  
234 application for a permit shall be filed on a blank to be furnished  
235 by the commissioner for that purpose, and shall contain a  
236 statement showing the name of the business, and if a partnership,  
237 firm or association, the name of each partner or member, and if a  
238 corporation the names of two (2) principal officers, the post  
239 office address, and the nature of business in which engaged. In  
240 case any business is conducted at two (2) or more separate places,  
241 a separate permit for each place of business shall be required.

242 The applicant, at the time of filing such application for a  
243 permit or license to engage in such business, shall also file with  
244 the commissioner an oath, duly subscribed and sworn to by him  
245 before an officer authorized to administer oaths, that he will not  
246 allow any intoxicating liquor, other than beer, light wine or wine  
247 as defined by this chapter, \* \* \* to be kept, stored or secreted  
248 in or on the premises described in the permit or license, and that  
249 the applicant will not otherwise violate any law of this state, or  
250 knowingly allow any other person to violate any such law, while in  
251 or on the premises.

252 Each application or filing made under this section shall  
253 include the social security number(s) of the applicant in  
254 accordance with Section 93-11-64, Mississippi Code of 1972.

255 **SECTION 9.** Section 67-3-19, Mississippi Code of 1972, is  
256 amended as follows:

257 67-3-19. Where application is made for a permit to engage in  
258 the business of a retailer of \* \* \* beer, light wine or wine, the  
259 applicant shall show in his application that he possesses the  
260 following qualifications:

261 (a) Applicant must be a person at least twenty-one (21)  
262 years of age, of good moral character and a resident of the State  
263 of Mississippi.



264           (b) Applicant shall not have been convicted of a  
265 felony, or of pandering or of keeping or maintaining a house of  
266 prostitution, or have been convicted within two (2) years of the  
267 date of his application of any violation of the laws of this state  
268 or the laws of the United States relating to alcoholic liquor.

269           (c) Applicant shall not have had revoked, except for a  
270 violation of Section 67-3-52, within two (2) years next preceding  
271 his application, any license or permit issued to him pursuant to  
272 the laws of this state, or any other state, to sell alcoholic  
273 liquor of any kind.

274           (d) Applicant shall be the owner of the premises for  
275 which the permit is sought or the holder of an existing lease  
276 thereon.

277           (e) Applicant shall not be residentially domiciled with  
278 any person whose permit has been revoked for cause, except for a  
279 violation of Section 67-3-52, within two (2) years next preceding  
280 the date of the present application for a permit.

281           (f) The applicant has not had any license or permit to  
282 sell beer or light wine at retail revoked, within five (5) years  
283 next preceding his application, due to a violation of Section  
284 67-3-52.

285           (g) Applicant shall not employ any person whose permit  
286 has been revoked when the person owned or operated the business on  
287 the premises for which a permit is sought or allow the person to  
288 have any financial interest in the business of the applicant,  
289 until the person is qualified to obtain a permit in his own name.

290           (h) The applicant is not indebted to the State of  
291 Mississippi for any taxes.

292           (i) If applicant is a partnership, all members of the  
293 partnership must be qualified to obtain a permit. Each member of  
294 the partnership must be a resident of the State of Mississippi.

295           (j) If applicant is a corporation, all officers and  
296 directors thereof, and any stockholder owning more than five

297 percent (5%) of the stock of the corporation, and the person or  
298 persons who shall conduct and manage the licensed premises for the  
299 corporation shall possess all the qualifications required herein  
300 for any individual permittee. However, the requirements as to  
301 residence shall not apply to officers, directors, and stockholders  
302 of the corporation, although these requirements shall apply to any  
303 officer, director, or stockholder who is also the manager of the  
304 licensed premises or who is engaged or employed at the licensed  
305 premises. The designated manager of the licensed premises must be  
306 a resident of the State of Mississippi.

307 Any misstatement or concealment of fact in an application  
308 shall be ground for denial of the application or for revocation of  
309 the permit issued thereon.

310 The commissioner may refuse to issue a permit to an applicant  
311 for a place that is frequented by known criminals, prostitutes, or  
312 other law violators or troublemakers who disturb the peace and  
313 quietude of the community and frequently require the assistance of  
314 peace officers to apprehend such law violators or to restore  
315 order. The burden of proof of establishing the foregoing shall  
316 rest upon the commissioner.

317 **SECTION 10.** Section 67-3-25, Mississippi Code of 1972, is  
318 amended as follows:

319 67-3-25. Any permit issued authorizing the sale of \* \* \*  
320 beer, light wines or wines for consumption shall be construed to  
321 authorize the sale of such \* \* \* beer, light wines or wines by the  
322 bottle, by the glass or by draught, and in or from the original  
323 package.

324 The commissioner is authorized to establish, in his  
325 discretion, a common date for the expiration of permits for each  
326 county or municipality or for all counties or municipalities in  
327 which the sale of \* \* \* beer, light wines or wines is permitted by  
328 law and to issue permits for the period of time between the date  
329 of application and the next expiration date.

330 All permits shall show date of issuance and shall be renewed  
331 annually, except as provided above, on the first day of the same  
332 month in the following year.

333 **SECTION 11.** Section 67-3-27, Mississippi Code of 1972, is  
334 amended as follows:

335 67-3-27. Before any person shall engage in the business of  
336 manufacturer, wholesaler, distributor or retailer of \* \* \* beer,  
337 light wines or wines, he shall apply to the commissioner for a  
338 license to engage in such business, and shall pay to the  
339 commissioner the specific tax imposed by Section 27-71-303, for  
340 the privilege of engaging in such business. The commissioner upon  
341 receipt of such tax shall issue to the person a privilege license  
342 to engage in or continue in such business for a period of time not  
343 to exceed one (1) year. No such license shall be issued to the  
344 applicant unless the applicant shall have obtained from the  
345 commissioner a permit as required in Section 67-3-17. A brewpub  
346 shall obtain all necessary federal licenses and permits prior to  
347 obtaining any license under this chapter.

348 All privilege licenses issued under the provisions of this  
349 section shall be renewed annually on or before the first day of  
350 the month in which the current license expires.

351 **SECTION 12.** Section 67-3-29, Mississippi Code of 1972, is  
352 amended as follows:

353 67-3-29. (1) The commissioner shall revoke any permit  
354 granted by authority of this chapter to any person who shall  
355 violate any of the provisions of this chapter or the revenue laws  
356 of this state relating to engaging in transporting, storing,  
357 selling, distributing, possessing, receiving or manufacturing  
358 of \* \* \* beers, light wines or wines, or any person who shall  
359 hereafter be convicted of the unlawful sale of intoxicating  
360 liquor, or any person who shall allow or permit any form of  
361 illegal gambling or immorality on the premises described in the  
362 permit. The commissioner shall not revoke or suspend a permit of

363 a retailer for the sale of \* \* \* beer, light wine or wine to a  
364 person under the age of twenty-one (21) years until there has been  
365 a conviction of the permit holder or an employee of the permit  
366 holder for the violation.

367 (2) If any person exercising any privilege taxable under the  
368 provisions of Chapter 71 of Title 27, Mississippi Code of 1972,  
369 shall willfully neglect or refuse to comply with the provisions of  
370 such chapter, or any rules or regulations promulgated by the  
371 commissioner under authority of such chapter, or the provisions of  
372 this chapter, the commissioner shall be authorized to revoke the  
373 permit theretofore issued to the person, after giving to the  
374 person ten (10) days notice of the intention of the commissioner  
375 to revoke the permit. The commissioner may, however, suspend the  
376 permit instead of revoking it if, in his opinion, sufficient cause  
377 is shown for a suspension rather than revocation. Any person whose  
378 permit shall have been revoked by the commissioner shall be  
379 thereafter prohibited from exercising any privilege under the  
380 provisions of Chapter 71 of Title 27, Mississippi Code of 1972,  
381 for a period of two (2) years from the date of the revocation.  
382 The commissioner may, however, for good cause shown, grant a new  
383 permit upon such conditions as the commissioner may prescribe.  
384 Any person whose permit shall have been suspended by the  
385 commissioner shall be prohibited from exercising any privilege  
386 under the provisions of Chapter 71 of Title 27, Mississippi Code  
387 of 1972, during the period of the suspension. Failure of the  
388 person to comply with the terms of the suspension shall be cause  
389 for revocation of his permit, in addition to the other penalties  
390 provided by law.

391 (3) In addition to the reasons specified in this section and  
392 other provisions of this chapter, the commissioner shall be  
393 authorized to suspend the permit of any permit holder for being  
394 out of compliance with an order for support, as defined in Section  
395 93-11-153. The procedure for suspension of a permit for being out

396 of compliance with an order for support, and the procedure for the  
397 reissuance or reinstatement of a permit suspended for that  
398 purpose, and the payment of any fees for the reissuance or  
399 reinstatement of a permit suspended for that purpose, shall be  
400 governed by Section 93-11-157 or Section 93-11-163, as the case  
401 may be. If there is any conflict between any provision of Section  
402 93-11-157 or Section 93-11-163 and any provision of this chapter,  
403 the provisions of Section 93-11-157 or 93-11-163, as the case may  
404 be, shall control.

405 **SECTION 13.** Section 67-3-41, Mississippi Code of 1972, is  
406 amended as follows:

407 67-3-41. Sections 67-3-31 through 67-3-41 and Section  
408 67-3-53 are declared to be cumulative, amendatory, and  
409 supplemental to any and all other acts and laws of this state  
410 pertaining to the governing of the sale and distribution of \* \* \*  
411 beers, light wines or wines as contained in Sections 27-71-301  
412 through 27-71-347, Mississippi Code of 1972, and Sections 67-3-17,  
413 67-3-23, 67-3-27, 67-3-29(2), 67-3-55 and 67-3-57.

414 **SECTION 14.** Section 67-3-45, Mississippi Code of 1972, is  
415 amended as follows:

416 67-3-45. No manufacturer, distributor or wholesale dealer to  
417 whom or to which this chapter applies shall:

418 (a) Make any loan, directly or indirectly, or furnish  
419 any fixtures of any kind, directly or indirectly, to any retail  
420 dealer in \* \* \* beers, light wines or wines;

421 (b) Have any interest, direct or indirect, in the  
422 business of or in the furnishings or fixtures or in the premises  
423 used by any \* \* \* retail dealer in connection with his or its  
424 business;

425 (c) Have any lien on any the property of any \* \* \*  
426 retail dealer; or

427 (d) Sell \* \* \* beer, light wines or wines to any \* \* \*  
428 retail dealer on credit.

429 This section shall not apply to a brewpub licensed pursuant  
430 to Article 3, Chapter 71, Title 27, Mississippi Code of 1972.

431 **SECTION 15.** Section 67-3-49, Mississippi Code of 1972, is  
432 amended as follows:

433 67-3-49. It shall be unlawful for any brewer or manufacturer  
434 or distributor or wholesale dealer of or in \* \* \* beer, light  
435 wines or wines to manufacture or knowingly bring upon his premises  
436 or keep thereon any beer, light wine or wine, except beer or wine  
437 as defined in Section 67-3-3, or any distilled spirits of any  
438 alcoholic content whatsoever. Any person that shall add to or mix  
439 with any beer or light wine any alcoholic or other liquid, or any  
440 alcohol cube or cubes, or any other ingredient or ingredients that  
441 will increase or tend to increase the alcoholic content of such  
442 liquor, or any person that shall knowingly offer for sale any  
443 liquor so treated, shall be guilty of a misdemeanor and punished  
444 as hereinafter provided in this chapter. The commissioner shall  
445 take any action he considers necessary to ensure that light wine  
446 and/or beer manufactured at a brewpub complies with the provisions  
447 of this section.

448 **SECTION 16.** Section 67-3-51, Mississippi Code of 1972, is  
449 amended as follows:

450 67-3-51. It shall be unlawful for any person to sell, or  
451 offer to sell, or keep for sale any bottled beer, bottled light  
452 wine or bottled wine except \* \* \* in the original bottle or in the  
453 original package containing bottles, each of which bottles shall  
454 bear the original label and the full name of the brewer or  
455 manufacturer of the contents of the bottle, both on the label and  
456 on the cap or cork of the bottle in the case of beer, and on the  
457 label only in the case of light wine or wine.

458 It shall be unlawful for any person to sell, or offer for  
459 sale, or keep for sale any beer, light wine or wine in the  
460 original package or packages unless each \* \* \* original package  
461 (whether barrel or other container, and whether containing liquor

462 in bottles or otherwise) shall have plainly stamped on the  
463 container or label for each \* \* \* container the full name of the  
464 manufacturer of the liquor therein contained.

465 It shall be unlawful for any person to sell on draught any  
466 beer or light wine unless it is drawn from the original barrel or  
467 other container, and the container shall have plainly stamped on  
468 each end thereof the full name of the manufacturer of the beer or  
469 light wine.

470 **SECTION 17.** Section 67-3-53, Mississippi Code of 1972, is  
471 amended as follows:

472 67-3-53. In addition to any act declared to be unlawful by  
473 this chapter, or by Sections 27-71-301 through 27-71-347, and  
474 Sections 67-3-17, 67-3-27, 67-3-29 and 67-3-57, it shall be  
475 unlawful for the holder of a permit authorizing the sale of beer,  
476 light wine or wine at retail or for the employee of the holder  
477 of \* \* \* a permit:

478 (a) To sell or give to be consumed in or upon any  
479 licensed premises any beer, light wine or wine between the hours  
480 of midnight and seven o'clock the following morning or during any  
481 time the licensed premises may be required to be closed by  
482 municipal ordinance or order of the board of supervisors; \* \* \*  
483 however, in areas where the sale of alcoholic beverages is legal  
484 under the provisions of the Local Option Alcoholic Beverage  
485 Control Law and the hours for selling \* \* \* beer, light wines and  
486 wines have been extended beyond midnight for on-premises  
487 permittees under Section 67-1-37, the hours for selling beer,  
488 light wines or wines are likewise extended in areas where the sale  
489 of beer, light wines and wine is legal in accordance with the  
490 provisions of this chapter.

491 (b) To sell, give or furnish any beer, light wine or  
492 wine to any person visibly or noticeably intoxicated, or to any  
493 insane person, or to any habitual drunkard, or to any person under  
494 the age of twenty-one (21) years.

495 (c) To permit in the premises any lewd, immoral or  
496 improper entertainment, conduct or practices.

497 (d) To permit loud, boisterous or disorderly conduct of  
498 any kind upon the premises or to permit the use of loud musical  
499 instruments if either or any of them may disturb the peace and  
500 quietude of the community in which the business is located.

501 (e) To permit persons of ill repute, known criminals,  
502 prostitutes or minors to frequent the licensed premises, except  
503 minors accompanied by parents or guardians, or under proper  
504 supervision.

505 (f) To permit or suffer illegal gambling or the  
506 operation of illegal games of chance upon the licensed premises.

507 (g) To receive, possess or sell on the licensed  
508 premises any beverage of any kind or character other than beer,  
509 light wine or wine as defined in this chapter unless the licensee  
510 also possesses an on-premises permit under the Local Option  
511 Alcoholic Beverage Control Law.

512 **SECTION 18.** Section 67-3-54, Mississippi Code of 1972, is  
513 amended as follows:

514 67-3-54. (1) A person who is at least eighteen (18) years  
515 of age but under the age of twenty-one (21) years may possess and  
516 consume light wine or beer with the consent of his parent or legal  
517 guardian in the presence of his parent or legal guardian, and it  
518 shall not be unlawful for the parent, legal guardian or spouse of  
519 the person to furnish light wine or beer to the person who is at  
520 least eighteen (18) years of age.

521 (2) A person who is at least eighteen (18) years of age and  
522 who is serving in the armed services of the United States may  
523 lawfully possess and consume light wine or beer on military  
524 property where the consumption of light wine or beer is allowed.

525 (3) A person who is under twenty-one (21) years of age shall  
526 not be deemed to unlawfully possess or furnish \* \* \* beer, light  
527 wine or wine, if in the scope of his employment the person:



528 (a) Clears or buses tables that have glasses or other  
529 containers that contain or did contain \* \* \* beer, light wine or  
530 wine;

531 (b) Waits on tables by taking orders for \* \* \* beer,  
532 light wine or wine; or

533 (c) Stocks, bags or otherwise handles purchases  
534 of \* \* \* beer, light wine or wine at a store.

535 **SECTION 19.** Section 67-3-57, Mississippi Code of 1972, is  
536 amended as follows:

537 67-3-57. It shall be unlawful for any retailer to possess,  
538 sell or offer to sell, or to possess for purpose of sale,  
539 any \* \* \* beer, light wine or wine at his place of business before  
540 securing a permit required by this chapter.

541 It shall be unlawful for any person to possess, sell or offer  
542 to sell any \* \* \* beer, light wine or wine at his place of  
543 business after revocation of his permit or to purchase, to sell or  
544 offer to sell any \* \* \* beer, light wine or wine during the period  
545 of suspension of his permit.

546 **SECTION 20.** Section 67-3-59, Mississippi Code of 1972, is  
547 amended as follows:

548 67-3-59. Except as \* \* \* provided in this paragraph, sales  
549 by wholesalers, distributors or manufacturers to persons who do  
550 not hold valid permits are unlawful; and any wholesaler,  
551 distributor or manufacturer making the sales, or who sells any  
552 beer, light wine, or wine on which the tax provided by law has not  
553 been paid, shall, in addition to any other fines, penalties and  
554 forfeitures, be subject to a penalty of Twenty-five Dollars  
555 (\$25.00) for each \* \* \* sale. If all other applicable taxes are  
556 paid, this penalty will not apply to the following: sales to  
557 employees of the wholesaler; sales to nonprofit charitable and  
558 civic organizations for special fund raising events provided that  
559 the beer, light wine or wine is not resold; sales to affiliated  
560 member associations.

561           The commissioner may assess the penalty by giving notice by  
562 certified or registered mail, demanding payment within ten (10)  
563 days from date of delivery of the notice. Upon receipt of the  
564 notice, a wholesaler, distributor or manufacturer may petition the  
565 commissioner for a hearing to show cause why the penalty should  
566 not be assessed. The petition shall be granted and shall stay the  
567 collection procedure until a ruling is made as a result of the  
568 hearing. After the hearing, the commissioner shall notify the  
569 wholesaler, distributor or manufacturer of his decision by  
570 demanding payment or by abating all or a part of the penalty  
571 assessed.

572           The proceeds of all penalties shall be deposited by the  
573 commissioner with the other monies collected by him and shall be  
574 disposed of as provided by law.

575           **SECTION 21.** Section 67-3-61, Mississippi Code of 1972, is  
576 amended as follows:

577           67-3-61. Every railroad company, express company, airplane  
578 company, motor transportation company, steamboat company, or other  
579 transportation company, or any person that shall transport into,  
580 from place to place within, or out of this state any \* \* \* beer,  
581 light wine or wine, whether brewed or manufactured within this  
582 state or outside of this state, when requested by the  
583 commissioner, shall furnish him with a duplicate of the bill of  
584 lading covering the receipt for the beer, light wine or wine,  
585 showing the name of the brewer or manufacturer or distributor, and  
586 the name and address of the consignor and of the consignee, and  
587 the date when and place where received, and the destination and  
588 the quantity of \* \* \* beer, light wine or wine received from the  
589 manufacturer or brewer or other consignor for shipment from any  
590 point within or without this state to any point within this state.

591           Any \* \* \* company or person so transporting any \* \* \* beer,  
592 light wine or wine that shall fail to comply with the requirements  
593 of this section, shall forfeit and pay to the State of Mississippi

594 the sum of One Hundred Dollars (\$100.00) for each \* \* \* failure,  
595 to be recovered in any court of competent jurisdiction. The  
596 commissioner is hereby authorized and empowered to sue in his own  
597 name, on the relation and for the use of the State of Mississippi,  
598 for \* \* \* recovery.

599 **SECTION 22.** Section 67-3-63, Mississippi Code of 1972, is  
600 amended as follows:

601 67-3-63. The commissioner shall cause a record to be kept of  
602 the names and places of business of all persons engaged in the  
603 brewing of beer, of all persons engaged in the manufacture of  
604 light wines and wines, and of all persons engaged in the sale  
605 of \* \* \* beer, light wines or wines, whether at retail or  
606 otherwise. He shall also cause a record to be kept of all beer,  
607 light wines and wines (and of the amount thereof) brewed or  
608 manufactured by each brewery or winery, and of all \* \* \* beer,  
609 light wine or wine (and of the amount thereof) sold by each  
610 brewery or winery, with the names and business addresses of the  
611 purchasers, and of all \* \* \* beer, light wine or wine (and of the  
612 amount thereof) sold by every dealer other than a brewer or  
613 manufacturer, and in the case of sales by dealers other than  
614 retail dealers, of the names and business addresses of the  
615 purchasers.

616 The commissioner shall cause a record to be kept of all  
617 expenses incurred in the collection of the data.

618 **SECTION 23.** Section 67-3-65, Mississippi Code of 1972, is  
619 amended as follows:

620 67-3-65. Municipalities may enforce such proper rules and  
621 regulations for fixing zones and territories, prescribing hours of  
622 opening and of closing, and for \* \* \* other measures as will  
623 promote public health, morals, and safety, as they may by  
624 ordinance provide. The board of supervisors of any county may  
625 make such rules and regulations as to territory outside of  
626 municipalities as are herein provided for municipalities.

627           Nothing in this chapter shall prohibit the governing body of  
628 any municipality from designating what territory surrounding  
629 churches and schools in said municipalities, and the board of  
630 supervisors of any county from designating what territory  
631 surrounding churches and schools outside of any municipality, in  
632 which \* \* \* beer, light wines and wines shall not be sold or  
633 consumed.

634           **SECTION 24.** Section 67-3-67, Mississippi Code of 1972, is  
635 amended as follows:

636           67-3-67. No county or any officer or agent thereof, nor any  
637 other officer, agent, or person, shall interfere with or impede  
638 the passage through the county of any \* \* \* beer, light wine or  
639 wine moving in accordance with the provisions of this chapter and  
640 the provisions of Section 67-9-1 and which in transit to or from  
641 any county of this state wherein the traffic in \* \* \* beer, light  
642 wines and wines is not prohibited, any county prohibition of such  
643 traffic to the contrary notwithstanding.

644           **SECTION 25.** Section 67-3-70, Mississippi Code of 1972, is  
645 amended as follows:

646           67-3-70. (1) Except as otherwise provided by Section  
647 67-3-54, any person under the age of twenty-one (21) years who  
648 purchases or possesses any \* \* \* beer, light wine or wine shall be  
649 guilty of a misdemeanor, and upon conviction shall be punished by  
650 a fine of not less than Two Hundred Dollars (\$200.00) nor more  
651 than Five Hundred Dollars (\$500.00) and a sentence to not more  
652 than thirty (30) days' community service.

653           (2) Any person under the age of twenty-one (21) years who  
654 falsely states he is twenty-one (21) years of age or older or  
655 presents any document that indicates he is twenty-one (21) years  
656 of age or older for the purpose of purchasing or possessing  
657 any \* \* \* beer, light wine or wine shall be guilty of a  
658 misdemeanor, and upon conviction shall be punished by a fine of  
659 not less than Two Hundred Dollars (\$200.00) nor more than Five

660 Hundred Dollars (\$500.00) and a sentence to not more than thirty  
661 (30) days' community service.

662 (3) Except as otherwise provided by Section 67-3-54, any  
663 person who knowingly purchases \* \* \* beer, light wine or wine for,  
664 or gives or makes available \* \* \* beer, light wine or wine to a  
665 person under the age of twenty-one (21) years, shall be guilty of  
666 a misdemeanor and upon conviction shall be punished by a fine of  
667 not less than Two Hundred Dollars (\$200.00) nor more than Five  
668 Hundred Dollars (\$500.00) and a sentence to not more than thirty  
669 (30) days' community service.

670 (4) The term "community service" as used in this section  
671 shall mean work, projects or services for the benefit of the  
672 community assigned, supervised and recorded by appropriate public  
673 officials.

674 (5) If a person under the age of twenty-one (21) years is  
675 convicted or enters a plea of guilty of violating subsection (1)  
676 or subsection (2) of this section, the trial judge, in lieu of the  
677 penalties otherwise provided under this section, shall suspend the  
678 minor's driver's license by taking and keeping it in the custody  
679 of the court for a period of time not to exceed ninety (90) days.  
680 The judge so ordering the suspension shall enter upon his docket  
681 "DEFENDANT'S DRIVER'S LICENSE SUSPENDED FOR \_\_\_\_ DAYS IN LIEU OF  
682 CONVICTION" and the action by the trial judge shall not constitute  
683 a conviction. During the period that the minor's driver's license  
684 is suspended, the trial judge shall suspend the imposition of any  
685 fines or penalties that may be imposed under this section and may  
686 place the minor on probation subject to any conditions as the  
687 judge deems appropriate. If the minor violates any of the  
688 conditions of probation, then the trial judge shall return the  
689 driver's license to the minor and impose the fines, penalties, or  
690 both, that he would have otherwise imposed, and this action shall  
691 constitute a conviction.

692           (6) Any person who has been charged with a violation of  
693 subsections (1) or (2) of this section may, not sooner than one  
694 (1) year after the dismissal and discharge or completion of any  
695 sentence and/or payment of any fine, apply to the court for an  
696 order to expunge from all official records all recordation  
697 relating to his arrest, trial, finding or plea of guilty, and  
698 dismissal and discharge. If the court determines that the person  
699 was dismissed and the proceedings against him discharged or that  
700 the person had satisfactorily served his sentence and/or paid his  
701 fine, it shall enter such order.

702           **SECTION 26.** Section 67-3-73, Mississippi Code of 1972, is  
703 amended as follows:

704           67-3-73. (1) The Mississippi Legislature finds and declares  
705 that the consumption of intoxicating beverages, rather than the  
706 sale or serving or furnishing of such beverages, is the proximate  
707 cause of any injury, including death and property damage,  
708 inflicted by an intoxicated person upon himself or upon another  
709 person.

710           (2) Notwithstanding any other law to the contrary, no holder  
711 of an alcoholic beverage, beer, light wine or wine permit, or any  
712 agent or employee of the holder, who lawfully sells or serves  
713 intoxicating beverages to a person who may lawfully purchase such  
714 intoxicating beverages, shall be liable to the person or to any  
715 other person or to the estate, or survivors of either, for any  
716 injury suffered off the licensed premises, including wrongful  
717 death and property damage, because of the intoxication of the  
718 person to whom the intoxicating beverages were sold or served.

719           (3) Notwithstanding any other law to the contrary, no social  
720 host who serves or furnishes any intoxicating beverage to a person  
721 who may lawfully consume such intoxicating beverage shall be  
722 liable to the person or to any other person or to the estate, or  
723 survivors of either, for any injury suffered off the social host's  
724 premises, including wrongful death and property damage, because of

725 the intoxication of the person to whom the intoxicating beverages  
726 were served or furnished. No social host who owns, leases or  
727 otherwise lawfully occupies a premises on which, in his absence  
728 and without his consent, intoxicating beverages are consumed by a  
729 person who may lawfully consume such intoxicating beverage shall  
730 be liable to the person or to any other person or to the estate,  
731 or survivors of either, for any injury suffered off the premises,  
732 including wrongful death and property damage, because of the  
733 intoxication of the person who consumed the intoxicating  
734 beverages.

735 (4) The limitation of liability provided by this section  
736 shall not apply to any person who causes or contributes to the  
737 consumption of alcoholic beverages by force or by falsely  
738 representing that a beverage contains no alcohol, or to any holder  
739 of an alcoholic beverage, beer, light wine, or wine permit, or any  
740 agent or employee of the holder when it is shown that the person  
741 making a purchase of an alcoholic beverage was at the time of the  
742 purchase visibly intoxicated.

743 **SECTION 27.** Section 67-3-74, Mississippi Code of 1972, is  
744 amended as follows:

745 67-3-74. (1) In addition to peace officers within their  
746 jurisdiction, all enforcement officers of the Alcoholic Beverage  
747 Control Division of the State Tax Commission are authorized to  
748 enforce the provisions made unlawful by Sections 67-3-13, 67-3-15,  
749 67-3-53 and 67-3-70; \* \* \* however, \* \* \* the provisions  
750 prohibiting the sale of \* \* \* beer, light wine or wine to persons  
751 under the age of twenty-one (21) years shall be enforced by the  
752 division as provided for in this section.

753 (2) (a) The Alcoholic Beverage Control Division shall  
754 investigate violations of the laws prohibiting the sale of \* \* \*  
755 beer, light wine or wine to persons under the age of twenty-one  
756 (21) years upon receipt of a complaint or information from a  
757 person stating that they have knowledge of the violation.

758           (b) Upon receipt of a complaint or information, the  
759 Alcoholic Beverage Control Division shall notify the permit holder  
760 of the complaint by certified mail to the primary business office  
761 of the permit holder or by hand delivery of the complaint or  
762 information to the primary business office of the holder, except  
763 in cases where the complaint or information is received from any  
764 law enforcement officer.

765           (c) If an enforcement officer of the Alcoholic Beverage  
766 Control Division enters the business of the holder of the permit  
767 to investigate a complaint and discovers a violation, the agent  
768 shall notify the person that committed the violation and the  
769 holder of the permit:

770                   (i) Within ten (10) days after the violation,  
771 Sundays and holidays excluded, if the business sells \* \* \* beer,  
772 light wine or wine for on-premises consumption; and

773                   (ii) Within seventy-two (72) hours after the  
774 violation, Sundays and holidays excluded, if the business does not  
775 sell \* \* \* beer, light wine or wine for on-premises consumption.

776           (3) The provisions of this section shall be repealed on July  
777 1, 2005.

778           **SECTION 28.** Section 67-1-5, Mississippi Code of 1972, is  
779 amended as follows:

780           67-1-5. For the purposes of this chapter and unless  
781 otherwise required by the context:

782                   (a) "Alcoholic beverage" means any alcoholic liquid,  
783 including wines of more than five percent (5%) of alcohol by  
784 weight, capable of being consumed as a beverage by a human being,  
785 but shall not include \* \* \* beer, light wine or wine \* \* \* as  
786 defined in Section 63-3-3 \* \* \*. The words "alcoholic beverage"  
787 shall not include ethyl alcohol manufactured or distilled solely  
788 for fuel purposes.

789                   (b) "Alcohol" means the product of distillation of any  
790 fermented liquid, whatever the origin thereof, and includes



791 synthetic ethyl alcohol, but does not include denatured alcohol or  
792 wood alcohol.

793 (c) "Distilled spirits" means any beverage containing  
794 more than four percent (4%) of alcohol by weight produced by  
795 distillation of fermented grain, starch, molasses or sugar,  
796 including dilutions and mixtures of these beverages.

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

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

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

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

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

814 (i) "Commission" means the State Tax Commission of the  
815 State of Mississippi, which shall create a division in its  
816 organization to be known as the Alcoholic Beverage Control  
817 Division. Any reference to the commission hereafter means the  
818 powers and duties of the State Tax Commission with reference to  
819 supervision of the Alcoholic Beverage Control Division.

820 (j) "Division" means the Alcoholic Beverage Control  
821 Division of the State Tax Commission.

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

824           (1) "Hotel" means an establishment within a  
825 municipality, or within a qualified resort area approved as such  
826 by the commission, where, in consideration of payment, food and  
827 lodging are habitually furnished to travelers and wherein are  
828 located at least twenty (20) adequately furnished and completely  
829 separate sleeping rooms with adequate facilities that persons  
830 usually apply for and receive as overnight accommodations. Hotels  
831 in towns or cities of more than twenty-five thousand (25,000)  
832 population are similarly defined except that they must have fifty  
833 (50) or more sleeping rooms. Any \* \* \* establishment described in  
834 this paragraph with less than fifty (50) beds shall operate one or  
835 more regular dining rooms designed to be constantly frequented by  
836 customers each day. When used in this chapter, the word "hotel"  
837 shall also be construed to include any establishment that meets  
838 the definition of "bed and breakfast inn" as provided in this  
839 section.

840           (m) "Restaurant" means a place which is regularly and  
841 in a bona fide manner used and kept open for the serving of meals  
842 to guests for compensation, which has suitable seating facilities  
843 for guests, and which has suitable kitchen facilities connected  
844 therewith for cooking an assortment of foods and meals commonly  
845 ordered at various hours of the day; the service of \* \* \* food  
846 such as sandwiches and salads only shall not be deemed in  
847 compliance with this requirement. No place shall qualify as a  
848 restaurant under this chapter unless twenty-five percent (25%) or  
849 more of the revenue derived from the place shall be from the  
850 preparation, cooking and serving of meals and not from the sale of  
851 beverages, or unless the value of food given to and consumed by  
852 customers is equal to twenty-five percent (25%) or more of total  
853 revenue.

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

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

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

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

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

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

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

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

888                   (o) "Qualified resort area" means any area or locality  
889 outside of the limits of incorporated municipalities in this state

890 commonly known and accepted as a place which regularly and  
891 customarily attracts tourists, vacationists and other transients  
892 because of its historical, scenic or recreational facilities or  
893 attractions, or because of other attributes which regularly and  
894 customarily appeal to and attract tourists, vacationists and other  
895 transients in substantial numbers; however, no area or locality  
896 shall so qualify as a resort area until it has been duly and  
897 properly approved as such by the commission.

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

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

913 (iii) The term includes:

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

918 2. The clubhouse and associated golf course  
919 where the golf course is adjacent to one or more planned  
920 residential developments and the golf course and all such  
921 developments collectively include at least seven hundred fifty  
922 (750) acres and at least four hundred (400) residential units.

923           The status of these clubhouses and golf courses as qualified  
924 resort areas does not require any declaration of same by the  
925 commission.

926       \* \* \*

927           (p) "Native winery" means any place or establishment  
928 within the State of Mississippi where native wine is produced in  
929 whole or in part for sale.

930           (q) "Bed and breakfast inn" means an establishment  
931 within a municipality where in consideration of payment, breakfast  
932 and lodging are habitually furnished to travelers and wherein are  
933 located not less than eight (8) and not more than nineteen (19)  
934 adequately furnished and completely separate sleeping rooms with  
935 adequate facilities, that persons usually apply for and receive as  
936 overnight accommodations; however, the restriction on the minimum  
937 number of sleeping rooms shall not apply to establishments on the  
938 National Register of Historic Places. No place shall qualify as a  
939 bed and breakfast inn under this chapter unless on the date of the  
940 initial application for a license under this chapter more than  
941 fifty percent (50%) of the sleeping rooms are located in a  
942 structure formerly used as a residence.

943           **SECTION 29.** Section 67-1-7, Mississippi Code of 1972, is  
944 amended as follows:

945           67-1-7. (1) Except as otherwise provided in Section 67-9-1  
946 for the transportation and possession of limited amounts of  
947 alcoholic beverages for the use of an alcohol processing  
948 permittee, and subject to all of the provisions and restrictions  
949 contained in this chapter, the manufacture, sale, distribution,  
950 possession and transportation of alcoholic beverages shall be  
951 lawful, subject to the restrictions hereinafter imposed, in those  
952 counties and municipalities of this state in which, at a local  
953 option election called and held for that purpose under the  
954 provisions of this chapter, a majority of the qualified electors  
955 voting in the election shall vote in favor thereof. The

956 manufacture, sale and distribution of alcoholic beverages shall  
957 not be permissible or lawful in counties except in (a)  
958 incorporated municipalities located within such counties, (b)  
959 qualified resort areas within such counties approved as such by  
960 the State Tax Commission, or (c) clubs within such counties,  
961 whether within a municipality or not. \* \* \*

962 (2) Notwithstanding the foregoing, within any state park or  
963 any state park facility which has been declared a qualified resort  
964 area by the commission and any clubhouse or golf course that is a  
965 qualified resort area under Section 67-1-5(o)(iii), an on-premises  
966 retailer's permit may be issued for the clubhouse and the  
967 permittee may lawfully sell alcoholic beverages for consumption on  
968 his licensed premises regardless of whether or not the county or  
969 municipality in which the park or clubhouse is located has voted  
970 in favor of coming out from under the dry law, and it shall be  
971 lawful to receive, store, sell, possess and consume alcoholic  
972 beverages on the licensed premises, and to sell, distribute and  
973 transport alcoholic beverages to the licensed premises.

974 **SECTION 30.** Section 67-1-9, Mississippi Code of 1972, is  
975 amended as follows:

976 67-1-9. (1) It shall be unlawful for any person to  
977 manufacture, distill, brew, sell, possess, import into this state,  
978 export from the state, transport, distribute, warehouse, store,  
979 solicit, take order for, bottle, rectify, blend, treat, mix or  
980 process any alcoholic beverage except as authorized in this  
981 chapter. However, nothing contained herein shall prevent  
982 importers \* \* \* and distillers of alcoholic beverages from  
983 storing \* \* \* alcoholic beverages in private bonded warehouses  
984 located within the State of Mississippi for the ultimate use and  
985 benefit of the State Tax Commission as provided in Section  
986 67-1-41. The commission is hereby authorized to promulgate rules  
987 and regulations for the establishment of \* \* \* private bonded  
988 warehouses and for the control of alcoholic beverages stored in

989 these warehouses. Additionally, nothing herein contained shall  
990 prevent any duly licensed practicing physician or dentist from  
991 possessing or using alcoholic liquor in the strict practice of his  
992 profession, or prevent any hospital or other institution caring  
993 for sick and diseased persons, from possessing and using alcoholic  
994 liquor for the treatment of bona fide patients of such hospital or  
995 other institution. Any drugstore employing a licensed pharmacist  
996 may possess and use alcoholic liquors in the combination of  
997 prescriptions of duly licensed physicians. \* \* \*

998 (2) Any person, upon conviction of any provision of this  
999 section, shall be punished as follows:

1000 (a) By a fine of not less than One Hundred Dollars  
1001 (\$100.00), nor more than Five Hundred Dollars (\$500.00), or by  
1002 imprisonment in the county jail not less than one (1) week nor  
1003 more than three (3) months, or both, for the first conviction  
1004 under this section.

1005 (b) By a fine of not less than One Hundred Dollars  
1006 (\$100.00) nor more than Five Thousand Dollars (\$5,000.00) or by  
1007 imprisonment in the county jail not less than sixty (60) days, nor  
1008 more than six (6) months, or both fine and imprisonment, for the  
1009 second conviction for violating this section.

1010 (c) By a fine of not less than One Hundred Dollars  
1011 (\$100.00) nor more than Five Thousand Dollars (\$5,000.00) or by  
1012 imprisonment in the State Penitentiary not less than one (1) year,  
1013 nor more than five (5) years, or both fine and imprisonment, for  
1014 conviction the third time under this section for the violation  
1015 thereof after having been twice convicted of its violation.

1016 **SECTION 31.** Section 67-1-13, Mississippi Code of 1972, is  
1017 amended as follows:

1018 67-1-13. \* \* \* When this chapter has been made effective and  
1019 operative in any county as a result of an election called and held  
1020 as provided in Section 67-1-11, the same may be made ineffective  
1021 and inapplicable therein by an election called and held upon a

1022 petition filed with the board of supervisors requesting same  
1023 signed by at least twenty percent (20%) or fifteen hundred (1500),  
1024 whichever number is the lesser, of the qualified electors of the  
1025 county as is otherwise provided in Section 67-1-11, all of the  
1026 provisions of which shall be fully applicable thereto. However,  
1027 nothing herein shall authorize or permit the calling and holding  
1028 of any election under this chapter in any county more often than  
1029 once every two (2) years. If in the election, a majority of the  
1030 qualified electors participating therein shall vote against the  
1031 legalized sale of intoxicating liquor, then the prohibition laws  
1032 of the State of Mississippi, except as otherwise provided under  
1033 Sections 67-9-1 and 67-1-7(2), shall become applicable in said  
1034 county.

1035 \* \* \*

1036 **SECTION 32.** Section 67-1-37, Mississippi Code of 1972, is  
1037 amended as follows:

1038 **[Until July 1, 2005, this section will read as follows:]**

1039 67-1-37. The State Tax Commission, under its duties and  
1040 powers with respect to the Alcoholic Beverage Control Division  
1041 therein, shall have the following powers, functions and duties:

1042 (a) To issue or refuse to issue any permit provided for  
1043 by this chapter, or to extend the permit or remit in whole or any  
1044 part of the permit monies when the permit cannot be used due to a  
1045 natural disaster or Act of God.

1046 (b) To revoke, suspend or cancel, for violation of or  
1047 noncompliance with the provisions of this chapter, \* \* \* or any  
1048 lawful rules and regulations of the commission issued hereunder,  
1049 or for other sufficient cause, any permit issued by it under the  
1050 provisions of this chapter; however, no \* \* \* permit shall be  
1051 revoked, suspended or cancelled except after a hearing of which  
1052 the permit holder shall have been given reasonable notice and an  
1053 opportunity to be heard. The board shall be authorized to suspend  
1054 the permit of any permit holder for being out of compliance with



1055 an order for support, as defined in Section 93-11-153. The  
1056 procedure for suspension of a permit for being out of compliance  
1057 with an order for support, and the procedure for the reissuance or  
1058 reinstatement of a permit suspended for that purpose, and the  
1059 payment of any fees for the reissuance or reinstatement of a  
1060 permit suspended for that purpose, shall be governed by Section  
1061 93-11-157 or Section 93-11-163, as the case may be. If there is  
1062 any conflict between any provision of Section 93-11-157 or Section  
1063 93-11-163 and any provision of this chapter, the provisions of  
1064 Section 93-11-157 or Section 93-11-163, as the case may be, shall  
1065 control.

1066 (c) To prescribe forms of permits and applications for  
1067 permits and of all reports which it deems necessary in  
1068 administering this chapter.

1069 (d) To fix standards, not in conflict with those  
1070 prescribed by any law of this state or of the United States, to  
1071 secure the use of proper ingredients and methods of manufacture of  
1072 alcoholic beverages.

1073 (e) To issue rules regulating the advertising of  
1074 alcoholic beverages in the state in any class of media and  
1075 permitting advertising of the retail price of alcoholic beverages.

1076 (f) To issue reasonable rules and regulations, not  
1077 inconsistent with the federal laws or regulations, requiring  
1078 informative labeling of all alcoholic beverages offered for sale  
1079 within this state and providing for the standards of fill and  
1080 shapes of retail containers of alcoholic beverages; however, the  
1081 containers shall not contain less than fifty (50) milliliters by  
1082 liquid measure.

1083 (g) Subject to the provisions of subsection (3) of  
1084 Section 67-1-51, to issue rules and regulations governing the  
1085 issuance of retail permits for premises located near or around  
1086 schools, colleges, universities, churches and other public  
1087 institutions, and specifying the distances therefrom within which

1088 no such permit shall be issued. The Alcoholic Beverage Control  
1089 Division shall not allow the sale or consumption of alcoholic  
1090 beverages in or on the campus of any public school or college, and  
1091 no alcoholic beverage shall be for sale or consumed at any public  
1092 athletic event at any grammar or high school or any college.

1093 (h) To adopt and promulgate, repeal and amend, such  
1094 rules, regulations, standards, requirements and orders, not  
1095 inconsistent with this chapter or any law of this state or of the  
1096 United States, as it deems necessary to control the manufacture,  
1097 importation, transportation, distribution and sale of alcoholic  
1098 liquor, whether intended for beverage or nonbeverage use in a  
1099 manner not inconsistent with the provisions of this chapter or any  
1100 other statute, including the native wine laws.

1101 (i) To call upon other administrative departments of  
1102 the state, county and municipal governments, county and city  
1103 police departments and upon prosecuting officers for such  
1104 information and assistance as it may deem necessary in the  
1105 performance of its duties.

1106 (j) To prepare and submit to the Governor during the  
1107 month of January of each year a detailed report of its official  
1108 acts during the preceding fiscal year ending June 30, including  
1109 such recommendations as it may see fit to make, and to transmit a  
1110 like report to each member of the Legislature of this state upon  
1111 the convening thereof at its next regular session.

1112 (k) To inspect, or cause to be inspected, any premises  
1113 where alcoholic liquors intended for sale are manufactured,  
1114 stored, distributed or sold, and to examine or cause to be  
1115 examined all books and records pertaining to the business  
1116 conducted therein.

1117 (l) In the conduct of any hearing authorized to be held  
1118 by the commission, to hear testimony and take proof material for  
1119 its information in the discharge of its duties under this chapter;  
1120 to issue subpoenas, which shall be effective in any part of this

1121 state, requiring the attendance of witnesses and the production of  
1122 books and records; to administer or cause to be administered  
1123 oaths; and to examine or cause to be examined any witness under  
1124 oath. Any court of record, or any judge thereof, may by order  
1125 duly entered require the attendance of witnesses and the  
1126 production of relevant books subpoenaed by the commission, and the  
1127 court or judge may compel obedience to its or his order by  
1128 proceedings for contempt.

1129 (m) To investigate the administration of laws in  
1130 relation to alcoholic liquors in this and other states and any  
1131 foreign countries, and to recommend from time to time to the  
1132 Governor and through him to the Legislature of this state such  
1133 amendments to this chapter, if any, as it may think desirable.

1134 (n) To designate hours and days when alcoholic  
1135 beverages may be sold in different localities in the state which  
1136 permit such sale.

1137 (o) To assign employees to posts of duty at locations  
1138 where they will be most beneficial for the control of alcoholic  
1139 beverages, to remove, to dismiss, to suspend without pay, to act  
1140 as a trial board in hearings based upon charges against employees.  
1141 After twelve (12) months' service, no employee shall be removed,  
1142 dismissed, demoted or suspended without just cause and only after  
1143 being furnished with reasons for the removal, dismissal, demotion  
1144 or suspension, and upon request given a hearing in his own  
1145 defense.

1146 (p) All hearings conducted by the commission shall be  
1147 open to the public, and, when deemed necessary, a written  
1148 transcript shall be made of the testimony introduced thereat.

1149 (q) To adopt and promulgate rules and regulations for  
1150 suspension or revocation of identification cards of employees of  
1151 permittees for violations of the alcoholic beverage control laws,  
1152 rules or regulations.

1153 (r) To enforce the provisions made unlawful by Sections  
1154 67-3-13, 67-3-15, 67-3-53 and 67-3-70.

1155 **[From and after July 1, 2005, this section will read as**  
1156 **follows:]**

1157 67-1-37. The State Tax Commission, under its duties and  
1158 powers with respect to the Alcoholic Beverage Control Division  
1159 therein, shall have the following powers, functions and duties:

1160 (a) To issue or refuse to issue any permit provided for  
1161 by this chapter, or to extend the permit or remit in whole or any  
1162 part of the permit monies when the permit cannot be used due to a  
1163 natural disaster or Act of God.

1164 (b) To revoke, suspend or cancel, for violation of or  
1165 noncompliance with the provisions of this chapter, \* \* \* or any  
1166 lawful rules and regulations of the commission issued hereunder,  
1167 or for other sufficient cause, any permit issued by it under the  
1168 provisions of this chapter; however, no \* \* \* permit shall be  
1169 revoked, suspended or cancelled except after a hearing of which  
1170 the permit holder shall have been given reasonable notice and an  
1171 opportunity to be heard. The board shall be authorized to suspend  
1172 the permit of any permit holder for being out of compliance with  
1173 an order for support, as defined in Section 93-11-153. The  
1174 procedure for suspension of a permit for being out of compliance  
1175 with an order for support, and the procedure for the reissuance or  
1176 reinstatement of a permit suspended for that purpose, and the  
1177 payment of any fees for the reissuance or reinstatement of a  
1178 permit suspended for that purpose, shall be governed by Section  
1179 93-11-157 or 93-11-163, as the case may be. If there is any  
1180 conflict between any provision of Section 93-11-157 or 93-11-163  
1181 and any provision of this chapter, the provisions of Section  
1182 93-11-157 or 93-11-163, as the case may be, shall control.

1183 (c) To prescribe forms of permits and applications for  
1184 permits and of all reports which it deems necessary in  
1185 administering this chapter.

1186 (d) To fix standards, not in conflict with those  
1187 prescribed by any law of this state or of the United States, to  
1188 secure the use of proper ingredients and methods of manufacture of  
1189 alcoholic beverages.

1190 (e) To issue rules regulating the advertising of  
1191 alcoholic beverages in the state in any class of media and  
1192 permitting advertising of the retail price of alcoholic beverages.

1193 (f) To issue reasonable rules and regulations, not  
1194 inconsistent with the federal laws or regulations, requiring  
1195 informative labeling of all alcoholic beverages offered for sale  
1196 within this state and providing for the standards of fill and  
1197 shapes of retail containers of alcoholic beverages; however, the  
1198 containers shall not contain less than fifty (50) milliliters by  
1199 liquid measure.

1200 (g) Subject to the provisions of subsection (3) of  
1201 Section 67-1-51, to issue rules and regulations governing the  
1202 issuance of retail permits for premises located near or around  
1203 schools, colleges, universities, churches and other public  
1204 institutions, and specifying the distances therefrom within which  
1205 no such permit shall be issued. The Alcoholic Beverage Control  
1206 Division shall not allow the sale or consumption of alcoholic  
1207 beverages in or on the campus of any public school or college, and  
1208 no alcoholic beverage shall be for sale or consumed at any public  
1209 athletic event at any grammar or high school or any college.

1210 (h) To adopt and promulgate, repeal and amend, such  
1211 rules, regulations, standards, requirements and orders, not  
1212 inconsistent with this chapter or any law of this state or of the  
1213 United States, as it deems necessary to control the manufacture,  
1214 importation, transportation, distribution and sale of alcoholic  
1215 liquor, whether intended for beverage or nonbeverage use in a  
1216 manner not inconsistent with the provisions of this chapter or any  
1217 other statute, including the native wine laws.

1218           (i) To call upon other administrative departments of  
1219 the state, county and municipal governments, county and city  
1220 police departments and upon prosecuting officers for such  
1221 information and assistance as it may deem necessary in the  
1222 performance of its duties.

1223           (j) To prepare and submit to the Governor during the  
1224 month of January of each year a detailed report of its official  
1225 acts during the preceding fiscal year ending June 30, including  
1226 such recommendations as it may see fit to make, and to transmit a  
1227 like report to each member of the Legislature of this state upon  
1228 the convening thereof at its next regular session.

1229           (k) To inspect, or cause to be inspected, any premises  
1230 where alcoholic liquors intended for sale are manufactured,  
1231 stored, distributed or sold, and to examine or cause to be  
1232 examined all books and records pertaining to the business  
1233 conducted therein.

1234           (l) In the conduct of any hearing authorized to be held  
1235 by the commission, to hear testimony and take proof material for  
1236 its information in the discharge of its duties under this chapter;  
1237 to issue subpoenas, which shall be effective in any part of this  
1238 state, requiring the attendance of witnesses and the production of  
1239 books and records; to administer or cause to be administered  
1240 oaths; and to examine or cause to be examined any witness under  
1241 oath. Any court of record, or any judge thereof, may by order  
1242 duly entered require the attendance of witnesses and the  
1243 production of relevant books subpoenaed by the commission, and the  
1244 court or judge may compel obedience to its or his order by  
1245 proceedings for contempt.

1246           (m) To investigate the administration of laws in  
1247 relation to alcoholic liquors in this and other states and any  
1248 foreign countries, and to recommend from time to time to the  
1249 Governor and through him to the Legislature of this state such  
1250 amendments to this chapter, if any, as it may think desirable.

1251           (n) To designate hours and days when alcoholic  
1252 beverages may be sold in different localities in the state which  
1253 permit such sale.

1254           (o) To assign employees to posts of duty at locations  
1255 where they will be most beneficial for the control of alcoholic  
1256 beverages, to remove, to dismiss, to suspend without pay, to act  
1257 as a trial board in hearings based upon charges against employees.  
1258 After twelve (12) months' service, no employee shall be removed,  
1259 dismissed, demoted or suspended without just cause and only after  
1260 being furnished with reasons for the removal, dismissal, demotion  
1261 or suspension, and upon request given a hearing in his own  
1262 defense.

1263           (p) All hearings conducted by the commission shall be  
1264 open to the public, and, when deemed necessary, a written  
1265 transcript shall be made of the testimony introduced thereat.

1266           (q) To adopt and promulgate rules and regulations for  
1267 suspension or revocation of identification cards of employees of  
1268 permittees for violations of the alcoholic beverage control laws,  
1269 rules or regulations.

1270           **SECTION 33.** Section 67-1-41, Mississippi Code of 1972, is  
1271 amended as follows:

1272           67-1-41. (1) The State Tax Commission is hereby created a  
1273 wholesale distributor and seller of alcoholic beverages, not  
1274 including beer, light wine or wine, as defined in Section 67-3-3,  
1275 within the State of Mississippi. It is granted the sole right to  
1276 import and sell such intoxicating liquors at wholesale within the  
1277 state, and no person who is granted the right to sell, distribute  
1278 or receive such liquors at retail shall purchase any such  
1279 intoxicating liquors from any source other than the commission  
1280 except as authorized in subsections (4) and (9) of this  
1281 section \* \* \*. The commission may establish warehouses, purchase  
1282 intoxicating liquors in \* \* \* quantities and from \* \* \* sources as  
1283 it may deem desirable and sell the same to authorized permittees

1284 within the state including, at the discretion of the commission,  
1285 any retail distributors operating within any military post or  
1286 qualified resort areas within the boundaries of the state, keeping  
1287 a correct and accurate record of all \* \* \* transactions and  
1288 exercising \* \* \* control over the distribution of alcoholic  
1289 beverages as seem right and proper in keeping with the provisions  
1290 or purposes of this chapter.

1291         The commission is empowered to borrow \* \* \* working capital  
1292 as may be required, not to exceed the sum of Nine Hundred Thousand  
1293 Dollars (\$900,000.00). The loan shall be repaid from the earnings  
1294 of the wholesale liquor business.

1295         The commission is hereby authorized to use and to promulgate  
1296 rules for the affixing of identification stamps to each container  
1297 of alcoholic liquor.

1298         (2) No person for the purpose of sale shall manufacture,  
1299 distill, brew, sell, possess, export, transport, distribute,  
1300 warehouse, store, solicit, take orders for, bottle, rectify,  
1301 blend, treat, mix or process any alcoholic beverage except in  
1302 accordance with authority granted under this chapter, or as  
1303 otherwise provided by law for native wines.

1304         (3) No alcoholic beverage intended for sale or resale shall  
1305 be imported, shipped or brought into this state for delivery to  
1306 any person other than as provided in this chapter \* \* \*.

1307         (4) The commission may promulgate rules and regulations  
1308 which authorize on-premises retailers to purchase limited amounts  
1309 of alcoholic beverages from package retailers and for package  
1310 retailers to purchase limited amounts of alcoholic beverages from  
1311 other package retailers. The commission shall develop and provide  
1312 forms to be completed by the on-premises retailers and the package  
1313 retailers verifying the transaction. The completed forms shall be  
1314 forwarded to the commission within a period of time prescribed by  
1315 the commission.



1316 (5) The commission may promulgate rules which authorize the  
1317 holder of a package retailer's permit to permit individual retail  
1318 purchasers of packages of alcoholic beverages to return, for  
1319 exchange, credit or refund, limited amounts of original sealed and  
1320 unopened packages of alcoholic beverages purchased by the  
1321 individual from the package retailer.

1322 (6) The commission shall maintain all forms to be completed  
1323 by applicants necessary for licensure by the commission at all  
1324 district offices of the commission.

1325 (7) The commission may promulgate rules which authorize the  
1326 manufacturer of an alcoholic beverage \* \* \* to import, transport  
1327 and furnish or give a sample of alcoholic beverages \* \* \* to the  
1328 holders of package retailer's permits, on-premises retailer's  
1329 permits \* \* \* and temporary retailer's permits who have not  
1330 previously purchased the brand of that manufacturer from the  
1331 commission. For each holder of the designated permits, the  
1332 manufacturer may furnish not more than five hundred (500)  
1333 milliliters of any brand of alcoholic beverage and not more than  
1334 three (3) liters of any brand of wine.

1335 (8) The commission may promulgate rules disallowing open  
1336 product sampling of alcoholic beverages or wines by the holders of  
1337 package retailer's permits and permitting open product sampling of  
1338 alcoholic beverages by the holders of on-premises retailer's  
1339 permits. Permitted sample products shall be plainly identified  
1340 "sample" and the actual sampling must occur in the presence of the  
1341 manufacturer's representatives during the legal operating hours of  
1342 on-premises retailers.

1343 (9) The commission may promulgate rules and regulations that  
1344 authorize the holder of a research permit to import and purchase  
1345 limited amounts of alcoholic beverages from importers \* \* \* and  
1346 distillers of alcoholic beverages or from the commission. The  
1347 commission shall develop and provide forms to be completed by the  
1348 research permittee verifying each transaction. The completed

1349 forms shall be forwarded to the commission within a period of time  
1350 prescribed by the commission. The records and inventory of  
1351 alcoholic beverages shall be open to inspection at any time by the  
1352 Director of the Alcoholic Beverage Control Division or any duly  
1353 authorized agent.

1354 **SECTION 34.** Section 67-1-43, Mississippi Code of 1972, is  
1355 amended as follows:

1356 67-1-43. Any authorized retail distributor who shall  
1357 purchase or receive alcoholic beverages from any source except  
1358 from the commission, unless authorized by rules and regulations of  
1359 the commission promulgated under subsection (4) of Section  
1360 67-1-41, shall be guilty of a misdemeanor and upon conviction  
1361 thereof shall be punished by a fine of not less than Five Hundred  
1362 Dollars (\$500.00), nor more than Two Thousand Dollars (\$2,000.00),  
1363 to which may be added imprisonment in the county jail for not more  
1364 than six (6) months. Any authorization of a person to sell  
1365 intoxicating beverages may be revoked as provided by law.

1366 \* \* \*

1367 **SECTION 35.** Section 67-1-45, Mississippi Code of 1972, is  
1368 amended as follows:

1369 67-1-45. No manufacturer, rectifier, or distiller of  
1370 intoxicating liquor shall sell or attempt to sell any \* \* \*  
1371 intoxicating liquor, except beer, light wine or wine, within the  
1372 State of Mississippi, except to the commission, or to the holder  
1373 of a research permit as provided in Section 67-1-41. \* \* \*

1374 Any violation of this section by any manufacturer, rectifier,  
1375 or distiller shall be punished by a fine of not less than Five  
1376 Hundred Dollars (\$500.00), and not more than Two Thousand Dollars  
1377 (\$2,000.00), to which may be added imprisonment in the county jail  
1378 not to exceed six (6) months.

1379 **SECTION 36.** Section 67-1-51, Mississippi Code of 1972, is  
1380 amended as follows:

1381           67-1-51. (1) Permits which may be issued by the commission  
1382 shall be as follows:

1383           (a) **Manufacturer's permit.** A manufacturer's permit  
1384 shall \* \* \* authorize the holder thereof to operate a distillery  
1385 for the production of distilled spirits by distillation or  
1386 redistillation and/or to operate a rectifying plant for the  
1387 purifying, refining, mixing, blending, flavoring or reducing in  
1388 proof of distilled spirits and alcohol.

1389           \* \* \*

1390           (b) **Package retailer's permit.** Except as otherwise  
1391 provided in this paragraph, a package retailer's permit shall  
1392 authorize the holder thereof to operate a store exclusively for  
1393 the sale at retail in original sealed and unopened packages of  
1394 alcoholic beverages, \* \* \* not to be consumed on the premises  
1395 where sold. Alcoholic beverages shall not be sold by any retailer  
1396 in any package or container containing less than fifty (50)  
1397 milliliters by liquid measure. In addition to the sale at retail  
1398 of packages of alcoholic beverages, the holder of a package  
1399 retailer's permit is authorized to sell at retail corkscrews, wine  
1400 glasses, soft drinks, ice, juices, mixers and other beverages  
1401 commonly used to mix with alcoholic beverages. Nonalcoholic  
1402 beverages sold by the holder of a package retailer's permit shall  
1403 not be consumed on the premises where sold.

1404           (c) **On-premises retailer's permit.** An on-premises  
1405 retailer's permit shall authorize the sale of alcoholic  
1406 beverages \* \* \* for consumption on the licensed premises only.  
1407 This permit shall issue only to qualified hotels, restaurants and  
1408 clubs, and to common carriers with adequate facilities for serving  
1409 passengers. In resort areas, whether inside or outside of a  
1410 municipality, the commission may, in its discretion, issue  
1411 on-premises retailer's permits to the establishments as it deems  
1412 proper. An on-premises retailer's permit when issued to a common  
1413 carrier shall authorize the sale and serving of alcoholic

1414 beverages aboard any licensed vehicle while moving through any  
1415 county of the state; however, the sale of \* \* \* alcoholic  
1416 beverages shall not be permitted while the vehicle is stopped in a  
1417 county that has not legalized such sales.

1418           (d) **Solicitor's permit.** A solicitor's permit shall  
1419 authorize the holder thereof to act as salesman for a manufacturer  
1420 or wholesaler holding a proper permit, to solicit on behalf of his  
1421 employer orders for alcoholic beverages, and to otherwise promote  
1422 his employer's products in a legitimate manner. This permit shall  
1423 authorize the representation of and employment by one (1)  
1424 principal only. However, the permittee may also, in the  
1425 discretion of the commission, be issued additional permits to  
1426 represent other principals. No such permittee shall buy or sell  
1427 alcoholic beverages for his own account, and no such beverage  
1428 shall be brought into this state in pursuance of the exercise of  
1429 the permit otherwise than through a permit issued to a wholesaler  
1430 or manufacturer in the state.

1431 \* \* \*

1432           (e) **Temporary retailer's permit.** A temporary  
1433 retailer's permit shall permit the purchase and resale of  
1434 alcoholic beverages \* \* \* during legal hours on the premises  
1435 described in the temporary permit only.

1436           Temporary retailer's permits shall be of the following  
1437 classes:

1438           Class 1. A temporary one-day permit may be issued to bona  
1439 fide nonprofit civic or charitable organizations authorizing the  
1440 sale of alcoholic beverages \* \* \* for consumption on the premises  
1441 described in the temporary permit only. Class 1 permits may be  
1442 issued only to applicants demonstrating to the commission, by  
1443 affidavit submitted ten (10) days prior to the proposed date or  
1444 such other time as the commission may determine, that they meet  
1445 the qualifications of Sections 67-1-11, 67-1-37, 67-1-51(2) and  
1446 (3), 67-1-55, 67-1-57 (excluding paragraph (e)) and 67-1-59.

1447 Class 1 permittees shall obtain all alcoholic beverages from  
1448 package retailers located in the county in which the temporary  
1449 permit is issued. Alcoholic beverages remaining in stock upon  
1450 expiration of the temporary permit may be returned by the  
1451 permittee to the package retailer for a refund of the purchase  
1452 price upon consent of the package retailer or may be kept by the  
1453 permittee exclusively for personal use and consumption, subject to  
1454 all laws pertaining to the illegal sale and possession of  
1455 alcoholic beverages. The commission, following review of the  
1456 affidavit and the requirements of the applicable statutes and  
1457 regulations, may issue the permit.

1458 Class 2. A temporary permit, not to exceed seventy (70)  
1459 days, may be issued to prospective permittees seeking to transfer  
1460 a permit authorized in either paragraph (b) or (c) of this  
1461 section. A Class 2 permit may be issued only to applicants  
1462 demonstrating to the commission, by affidavit, that they meet the  
1463 qualifications of Sections 67-1-5(1), (m), (n), (o), (p) or (q),  
1464 67-1-37, 67-1-51(2) and (3), 67-1-55, 67-1-57 and 67-1-59. The  
1465 commission, following a preliminary review of the affidavit and  
1466 the requirements of the applicable statutes and regulations, may  
1467 issue the permit.

1468 Class 2 temporary permittees must purchase their alcoholic  
1469 beverages directly from the commission or, with approval of the  
1470 commission, purchase the remaining stock of the previous  
1471 permittee. If the proposed applicant of a Class 1 or Class 2  
1472 temporary permit falsifies information contained in the  
1473 application or affidavit, the applicant shall never again be  
1474 eligible for a retail alcohol beverage permit and shall be subject  
1475 to prosecution for perjury.

1476 (f) **Caterer's permit.** A caterer's permit shall permit  
1477 the purchase of alcoholic beverages by a person engaging in  
1478 business as a caterer and the resale of alcoholic beverages by the  
1479 person in conjunction with the catering business. No person shall

1480 qualify as a caterer unless forty percent (40%) or more of the  
1481 revenue derived from the catering business shall be from the  
1482 serving of prepared food and not from the sale of alcoholic  
1483 beverages and unless the person has obtained a permit for the  
1484 business from the Department of Health. A caterer's permit shall  
1485 not authorize the sale of alcoholic beverages on the premises of  
1486 the person engaging in business as a caterer; however, the holder  
1487 of an on-premises retailer's permit may hold a caterer's permit.  
1488 All sales of alcoholic beverages by holders of a caterer's permit  
1489 shall be made at the location being catered by the caterer, and  
1490 such sales may be made only for consumption at the catered  
1491 location. Such sales shall be made pursuant to any other  
1492 conditions and restrictions which apply to sales made by  
1493 on-premises retail permittees. The holder of a caterer's permit  
1494 or his employees shall remain at the catered location as long as  
1495 alcoholic beverages are being sold pursuant to the permit issued  
1496 under this paragraph (f), and the permittee and employees at the  
1497 location shall each have personal identification cards issued by  
1498 the Alcoholic Beverage Control Division of the commission. No  
1499 unsold alcoholic beverages may be left at the catered location by  
1500 the permittee upon the conclusion of his business at that  
1501 location. Appropriate law enforcement officers and Alcoholic  
1502 Beverage Control Division personnel may enter a catered location  
1503 on private property in order to enforce laws governing the sale or  
1504 serving of alcoholic beverages.

1505 (g) **Research Permit.** A research permit shall authorize  
1506 the holder thereof to operate a research facility for the  
1507 professional research of alcoholic beverages. This permit shall  
1508 authorize the holder of the permit to import and purchase limited  
1509 amounts of alcoholic beverages from the commission or from  
1510 importers \* \* \* and distillers of alcoholic beverages for  
1511 professional research.

1512           (h) Alcohol processing permit. An alcohol processing  
1513 permit shall authorize the holder thereof to purchase, transport  
1514 and possess alcoholic beverages for the exclusive use in cooking,  
1515 processing or manufacturing products which contain alcoholic  
1516 beverages as an integral ingredient. An alcohol processing permit  
1517 shall not authorize the sale of alcoholic beverages on the  
1518 premises of the person engaging in the business of cooking,  
1519 processing or manufacturing products which contain alcoholic  
1520 beverages. The amounts of alcoholic beverages allowed under an  
1521 alcohol processing permit shall be set by the commission.

1522           (2) Except as otherwise provided in subsection (4) of this  
1523 section, retail permittees may hold more than one (1) retail  
1524 permit, at the discretion of the commission.

1525           (3) Except as otherwise provided in this subsection, no  
1526 authority shall be granted to any person to manufacture, sell or  
1527 store for sale any intoxicating liquor as specified in this  
1528 chapter within four hundred (400) feet of any church, school,  
1529 kindergarten or funeral home. However, within an area zoned  
1530 commercial or business, the minimum distance shall be not less  
1531 than one hundred (100) feet.

1532           A church or funeral home may waive the distance restrictions  
1533 imposed in this subsection in favor of allowing issuance by the  
1534 commission of a permit, pursuant to subsection (1) of this  
1535 section, to authorize activity relating to the manufacturing, sale  
1536 or storage of alcoholic beverages which would otherwise be  
1537 prohibited under the minimum distance criterion. The waiver shall  
1538 be in written form from the owner, the governing body, or the  
1539 appropriate officer of the church or funeral home having the  
1540 authority to execute the waiver, and the waiver shall be filed  
1541 with and verified by the commission before becoming effective.

1542           The distance restrictions imposed in this subsection shall  
1543 not apply to the sale or storage of alcoholic beverages at a bed

1544 and breakfast inn listed in the National Register of Historic  
1545 Places.

1546 (4) No person, either individually or as a member of a firm,  
1547 partnership or association, or as a stockholder, officer or  
1548 director in a corporation, shall own or control any interest in  
1549 more than one (1) package retailer's permit, nor shall the  
1550 person's spouse, if living in the same household of the person,  
1551 any relative of the person, if living in the same household of the  
1552 person, or any other person living in the same household with the  
1553 person own any interest in any other package retailer's permit.

1554 **SECTION 37.** Section 67-1-73, Mississippi Code of 1972, is  
1555 amended as follows:

1556 67-1-73. Every manufacturer, \* \* \* within or without the  
1557 state, and every other shipper of alcoholic beverages who sells  
1558 any alcoholic beverage, \* \* \* within the state, shall, at the time  
1559 of making the sale, file with the commission a copy of the invoice  
1560 of the sale showing in detail the kind of alcoholic beverage sold,  
1561 the quantities of each, the size of the container and the weight  
1562 of the contents, the alcoholic content, and the name and address  
1563 of the person to whom sold.

1564 Every person transporting alcoholic beverages \* \* \* within  
1565 this state to a point within this state, whether the  
1566 transportation originates within or without this state, shall,  
1567 within five (5) days after delivery of the shipment, furnish the  
1568 commission a copy of the bill of lading or receipt, showing the  
1569 name or consignor or consignee, date, place received, destination,  
1570 and quantity of alcoholic beverages delivered. Upon failure to  
1571 comply with the provisions of this section, the person shall be  
1572 deemed guilty of a misdemeanor and upon conviction thereof shall  
1573 be fined in the sum of Fifty Dollars (\$50.00) for each offense.

1574 **SECTION 38.** Section 67-1-77, Mississippi Code of 1972, is  
1575 amended as follows:



1576           67-1-77. (1) It shall be unlawful for the holder of a  
1577 manufacturer's or wholesaler's permit, or anyone connected with  
1578 the business of the holder, or for any other distiller, \* \* \*  
1579 brewer, rectifier, blender, or bottler, to have any financial  
1580 interest in any premises upon which any alcoholic beverage is sold  
1581 at retail by any permittee, or in the business conducted by the  
1582 permittee; \* \* \* however, the holder of a manufacturer's or  
1583 wholesaler's permit may contract for the service of a  
1584 representative in the area of governmental affairs on a part-time  
1585 basis with a holder of an on-premises permit.

1586           (2) It shall also be unlawful for any \* \* \* person, or  
1587 anyone connected with his, its, or their business to lend any  
1588 money or make any gift or offer any gratuity, to any retail  
1589 permittee, except as authorized by regulations of the commission,  
1590 to the holder of any retail permit issued under the provisions of  
1591 this chapter. Except as above provided, no retail permittee shall  
1592 accept, receive, or make use of any money or gift furnished by any  
1593 such person, or become indebted to such person except for the  
1594 purchase of alcoholic beverages.

1595           (3) The commission shall not prohibit the furnishing of  
1596 advertising specialties, printed materials, or other things having  
1597 nominal value to a retail permittee. This section shall not be  
1598 construed to prohibit the possession by any person of advertising  
1599 specialties, printed materials, or other things having nominal  
1600 value furnished by a retail permittee.

1601           (4) Any person violating the provisions of this section  
1602 shall, upon conviction, be punished by a fine of not more than  
1603 Five Thousand Dollars (\$5,000.00) or by imprisonment for not more  
1604 than two (2) years, or by both \* \* \*, in the discretion of the  
1605 court.

1606           **SECTION 39.** Section 67-5-5, Mississippi Code of 1972, is  
1607 amended as follows:

1608           67-5-5. For purposes of this chapter, the following words  
1609 and phrases shall have the definitions ascribed herein, unless the  
1610 context otherwise requires:

1611           (a) "Native wine" shall mean any product, produced in  
1612 Mississippi for sale, having an alcohol content not to exceed  
1613 twenty-one percent (21%) by weight and made in accordance with  
1614 revenue laws of the United States, which shall be obtained  
1615 primarily from the alcoholic fermentation of the juice of ripe  
1616 grapes, fruits, berries, honey or vegetables grown and produced in  
1617 Mississippi; provided that bulk, concentrated or fortified wines  
1618 used for blending may be produced without this state and used in  
1619 producing native wines. The commission shall adopt and promulgate  
1620 rules and regulations to permit a producer to import \* \* \* bulk  
1621 and/or fortified wines into this state for use in blending with  
1622 native wines without payment of any excise tax that would  
1623 otherwise accrue thereon. In order to be classified as "native  
1624 wine" under the provisions of this chapter, at least fifty-one  
1625 percent (51%) of the finished product by volume shall have been  
1626 obtained from fermentation of grapes, fruits, berries, honey or  
1627 vegetables grown and produced in Mississippi.

1628           (b) "Native winery" shall mean any place or  
1629 establishment within this state where native wine is produced in  
1630 whole or in part for sale.

1631           (c) "Produce" shall mean to do or to perform any act or  
1632 thing in the process of making native wine.

1633           (d) "Person" shall mean one or more natural persons, or  
1634 a corporation, partnership or association.

1635           (e) "Producer" shall mean any person who owns, operates  
1636 or conducts a native winery, but it does not mean the employees of  
1637 such persons.

1638           (f) "Consumer" shall mean any person who purchases  
1639 native wine for the purpose of consuming it, giving it away, or  
1640 distributing it in any way other than by sale, barter or exchange.

1641 (g) "Commission" shall mean the Mississippi State Tax  
1642 Commission.

1643 \* \* \*

1644 **SECTION 40.** Section 67-5-9, Mississippi Code of 1972, is  
1645 amended as follows:

1646 67-5-9. (1) Every native winery in the State of Mississippi  
1647 shall apply for a permit as provided for in Section 67-3-17, and  
1648 shall be issued said initial and renewal permit by the commission  
1649 upon meeting the qualifications and requirements presently set  
1650 forth by law or regulation for permits authorized by law.

1651 (2) Every native winery shall register with the Secretary of  
1652 State, shall show the location and permit number of said winery,  
1653 shall show the name and address of the producer owning, conducting  
1654 or operating the winery, shall show the name and address of all  
1655 local agents and such other pertinent information which may be  
1656 required by the Secretary of State, and shall appoint an agent for  
1657 service of process within the State of Mississippi.

1658 **SECTION 41.** Section 67-5-11, Mississippi Code of 1972, is  
1659 amended as follows:

1660 67-5-11. (1) Every native winery is authorized to make  
1661 sales \* \* \* directly to consumers, to beer, light wine or wine  
1662 permittees \* \* \*, and to any producer, manufacturer, wholesaler,  
1663 retailer or consumer located outside the State of Mississippi.

1664 (2) Every person \* \* \* who possesses a valid permit for the  
1665 sale of beer, light wine or wine shall be entitled, without any  
1666 additional permit or fee, to sell native wines and to purchase  
1667 native wines directly from the producers thereof.

1668 **SECTION 42.** Section 67-5-13, Mississippi Code of 1972, is  
1669 amended as follows:

1670 67-5-13. (1) Upon every producer holding a permit for the  
1671 production of native wine, there is hereby levied and imposed for  
1672 each location for the privilege of engaging and continuing in this  
1673 state in the production of native wine an annual privilege license

1674 tax in an amount equal to Ten Dollars (\$10.00) for each ten  
1675 thousand (10,000) gallons, or any part thereof, of native wine  
1676 produced by the winery.

1677 (2) There is hereby levied and assessed an excise tax upon  
1678 each case of native wine sold by a producer to any source to be  
1679 collected from the producer in the amount provided for in Section  
1680 27-71-307. However, native wine produced in Mississippi for  
1681 export and sale without this state shall not be subject to said  
1682 excise tax, nor shall the tax accrue or be collected on native  
1683 wines dispensed, as free samples in quantities of not more than  
1684 six (6) ounces, in the tasting room of a native winery.

1685 (3) The privilege tax imposed by subsection (1) of this  
1686 section shall be collected in the same manner as presently  
1687 provided by law for the collection of beer, light wine and wine  
1688 taxes. The excise tax imposed by subsection (2) of this section  
1689 shall be reported monthly by the producer to the commission on all  
1690 sales made in Mississippi to the commission, retailers, consumers  
1691 or any alcoholic beverage permittee of the commission, along with  
1692 a statement of gallonage produced during that month, and the  
1693 producer shall remit the tax due and owing with each report. The  
1694 producer shall also include in the report a statement of gallonage  
1695 sold and exported for sale outside this state.

1696 (4) All taxes levied by and collected under this section  
1697 shall be deposited in the General Fund.

1698 **SECTION 43.** Section 27-71-5, Mississippi Code of 1972, is  
1699 amended as follows:

1700 27-71-5. (1) Upon each person approved for a permit under  
1701 the provisions of the Alcoholic Beverage Control Law and  
1702 amendments thereto, there is levied and imposed for each location  
1703 for the privilege of engaging and continuing in this state in the  
1704 business authorized by the permit, an annual privilege license tax  
1705 in the amount provided in the following schedule:

1706 (a) Except as otherwise provided in this subsection  
1707 (1), manufacturer's permit, Class 1, distiller's and/or  
1708 rectifier's..... \$4,500.00  
1709 \* \* \*

1710 (b) Package retailer's permit, each..... \$ 900.00  
1711 (c) On-premises retailer's permit, except for clubs and  
1712 common carriers, each..... \$ 450.00  
1713 On purchases exceeding Five Thousand Dollars (\$5,000.00) and  
1714 for each additional Five Thousand Dollars (\$5,000.00), or fraction  
1715 thereof..... \$ 225.00  
1716 (d) On-premises retailer's permit for wine of more than  
1717 four percent (4%) alcohol by volume, but not more than twenty-one  
1718 percent (21%) alcohol by volume, each..... \$ 225.00  
1719 On purchases exceeding Five Thousand Dollars (\$5,000.00) and  
1720 for each additional Five Thousand Dollars (\$5,000.00), or fraction  
1721 thereof..... \$ 225.00  
1722 (e) On-premises retailer's permit for clubs.. \$ 225.00  
1723 On purchases exceeding Five Thousand Dollars (\$5,000.00)  
1724 and for each additional Five Thousand Dollars (\$5,000.00), or  
1725 fraction thereof..... \$ 225.00  
1726 (f) On-premises retailer's permit for common carriers,  
1727 per car, plane, or other vehicle..... \$ 120.00  
1728 (g) Solicitor's permit, regardless of any other  
1729 provision of law, solicitor's permits shall be issued only in the  
1730 discretion of the commission..... \$ 100.00  
1731 (h) Filing fee for each application except for an  
1732 employee identification card..... \$ 25.00  
1733 (i) Temporary permit, Class 1, each..... \$ 10.00  
1734 (j) Temporary permit, Class 2, each..... \$ 50.00  
1735 On-premises purchases exceeding Five Thousand Dollars  
1736 (\$5,000.00) and for each additional Five Thousand Dollars  
1737 (\$5,000.00), or fraction thereof..... \$ 225.00  
1738 (k) (i) Caterer's permit..... \$ 600.00

1739           On purchases exceeding Five Thousand Dollars (\$5,000.00) and  
1740 for each additional Five Thousand Dollars (\$5,000.00), or fraction  
1741 thereof..... \$ 250.00

1742                   (ii) Caterer's permit for holders of on-premises  
1743 retailer's permit..... \$ 150.00

1744           On purchases exceeding Five Thousand Dollars (\$5,000.00) and  
1745 for each additional Five Thousand Dollars (\$5,000.00), or fraction  
1746 thereof..... \$ 250.00

1747                   (1) Research permit..... \$ 100.00

1748                   (m) Filing fee for each application for an employee  
1749 identification card..... \$ 5.00

1750           If a person approved for a manufacturer's permit, Class 1,  
1751 distiller's permit produces a product with at least fifty-one  
1752 percent (51%) of the finished product by volume being obtained  
1753 from alcoholic fermentation of grapes, fruits, berries, honey  
1754 and/or vegetables grown and produced in Mississippi, and produces  
1755 all of such product by using not more than one (1) still having a  
1756 maximum capacity of one hundred fifty (150) liters, the annual  
1757 privilege license tax for the permit shall be Ten Dollars (\$10.00)  
1758 per ten thousand (10,000) gallons or part thereof produced. Bulk,  
1759 concentrated or fortified ingredients used for blending may be  
1760 produced outside this state and used in producing such a product.

1761           In addition to the filing fee imposed by item (k) of this  
1762 subsection, a fee to be determined by the State Tax Commission may  
1763 be charged to defray costs incurred to process applications. The  
1764 additional fees shall be paid into the State Treasury to the  
1765 credit of a special fund account, which is hereby created, and  
1766 expenditures therefrom shall be made only to defray the costs  
1767 incurred by the State Tax Commission in processing alcoholic  
1768 beverage applications. Any unencumbered balance remaining in the  
1769 special fund account on June 30 of any fiscal year shall lapse  
1770 into the State General Fund.

1771 All privilege taxes herein imposed shall be paid in advance  
1772 of doing business. The additional privilege tax imposed for an  
1773 on-premises retailer's permit based upon purchases shall be due  
1774 and payable on demand.

1775 Any person who has paid the additional privilege license tax  
1776 imposed by item \* \* \* (c), (d), (j) or (k) of this subsection, and  
1777 whose permit is renewed, may add any unused fraction of Five  
1778 Thousand Dollars (\$5,000.00) purchases to the first Five Thousand  
1779 Dollars (\$5,000.00) purchases authorized by the renewal permit,  
1780 and no additional license tax will be required until purchases  
1781 exceed the sum of the two (2) figures.

1782 (2) There is imposed and shall be collected from each  
1783 permittee, except a common carrier, solicitor, holder of an  
1784 employee identification card or a temporary permittee, by the  
1785 commission, an additional license tax equal to the amounts imposed  
1786 under subsection (1) of this section for the privilege of doing  
1787 business within any municipality or county in which the licensee  
1788 is located. If the licensee is located within a municipality, the  
1789 commission shall pay the amount of additional license tax to the  
1790 municipality, and if outside a municipality the commission shall  
1791 pay the additional license tax to the county in which the licensee  
1792 is located. Payments by the commission to the respective local  
1793 government subdivisions shall be made once each month for any  
1794 collections during the preceding month.

1795 (3) When an application for any permit, other than for  
1796 renewal of a permit, has been rejected by the commission, the  
1797 decision shall be final. Appeal may be made in the manner  
1798 provided by Section 67-1-39. Another application from an  
1799 applicant who has been denied a permit shall not be reconsidered  
1800 within a twelve-month period.

1801 (4) The number of permits issued by the commission shall not  
1802 be restricted or limited on a population basis; however, the  
1803 foregoing limitation shall not be construed to preclude the right

1804 of the commission to refuse to issue a permit because of the  
1805 undesirability of the proposed location.

1806 (5) If any person shall engage or continue in any business  
1807 which is taxable under this section without having paid the tax as  
1808 provided herein, the person shall be liable for the full amount of  
1809 the tax plus a penalty thereon equal to the amount thereof, and,  
1810 in addition, shall be punished by a fine of not more than One  
1811 Thousand Dollars (\$1,000.00), or by imprisonment in the county  
1812 jail for a term of not more than six (6) months, or by both \* \* \*,  
1813 in the discretion of the court.

1814 (6) It shall be unlawful for any person to consume alcoholic  
1815 beverages on the premises of any hotel restaurant, restaurant,  
1816 club or the interior of any public place defined in Chapter 1,  
1817 Title 67, Mississippi Code of 1972, when the owner or manager  
1818 thereof displays in several conspicuous places inside said  
1819 establishment and at the entrances thereto a sign containing the  
1820 following language: NO ALCOHOLIC BEVERAGES ALLOWED.

1821 **SECTION 44.** Section 27-71-7, Mississippi Code of 1972, is  
1822 amended as follows:

1823 27-71-7. (1) There is hereby levied and assessed an excise  
1824 tax upon each case of alcoholic beverages sold by the commission  
1825 to be collected from each retail licensee at the time of sale in  
1826 the amount of Two Dollars and Fifty Cents (\$2.50) per gallon.

1827 \* \* \*

1828 (2) (a) In addition to the tax levied by subsection (1) of  
1829 this section, and in addition to any other markup collected, the  
1830 Alcoholic Beverage Control Division shall collect a markup of  
1831 three percent (3%) on all alcoholic beverages, as defined in  
1832 Section 67-1-5, Mississippi Code of 1972, which are sold by the  
1833 division. The proceeds of the markup shall be collected by the  
1834 division from each purchaser at the time of purchase.

1835 (b) Until June 30, 1987, the revenue derived from this  
1836 three percent (3%) markup shall be deposited by the division in



1837 the State Treasury to the credit of the "Alcoholism Treatment and  
1838 Rehabilitation Fund," a special fund which is hereby created in  
1839 the State Treasury, and shall be used by the Division of Alcohol  
1840 and Drug Abuse of the State Department of Mental Health and public  
1841 or private centers or organizations solely for funding of  
1842 treatment and rehabilitation programs for alcoholics and alcohol  
1843 abusers which are sponsored by the division or public or private  
1844 centers or organizations in \* \* \* amounts as the Legislature may  
1845 appropriate to the division for use by the division or public or  
1846 private centers or organizations for the programs. Any tax  
1847 revenue in the fund which is not encumbered at the end of the  
1848 fiscal year shall lapse to the General Fund. It is the intent of  
1849 the Legislature that the State Department of Mental Health shall  
1850 continue to seek funds from other sources and shall use the funds  
1851 appropriated for the purposes of this section and Section 27-71-29  
1852 to match all federal funds which may be available for alcoholism  
1853 treatment and rehabilitation.

1854 From and after July 1, 1987, the revenue derived from this  
1855 three percent (3%) markup shall be deposited by the division in  
1856 the State Treasury to the credit of the "Mental Health Programs  
1857 Fund," a special fund which is hereby created in the State  
1858 Treasury and shall be used by the State Department of Mental  
1859 Health for the service programs of the department. Any revenue in  
1860 the "Alcoholism Treatment and Rehabilitation Fund" which is not  
1861 encumbered at the end of Fiscal Year 1987 shall be deposited to  
1862 the credit of the "Mental Health Programs Fund."

1863 **SECTION 45.** Section 27-71-21, Mississippi Code of 1972, is  
1864 amended as follows:

1865 27-71-21. Before any person shall engage in the business of  
1866 manufacturing or retailing of alcoholic beverages, he may be  
1867 required to enter into a bond payable to the State of Mississippi,  
1868 conditioned that he will conduct said business strictly in  
1869 accordance with the laws of the State of Mississippi, and that he

1870 will comply with the rules and regulations prescribed by the  
1871 commission, and pay all taxes due the State of Mississippi. The  
1872 amount of a bond required of a manufacturer \* \* \* shall not exceed  
1873 One Hundred Thousand Dollars (\$100,000.00), and the amount  
1874 required of a retailer shall be Five Thousand Dollars (\$5,000.00).  
1875 Provided, however, any retailer whose check for purchase of  
1876 merchandise or payment of taxes shall be dishonored may be  
1877 required by the commission to post additional bond not to exceed  
1878 Five Thousand Dollars (\$5,000.00). The bond shall be made in a  
1879 surety company authorized to do business in the State of  
1880 Mississippi and shall be approved by the commission. The  
1881 commission shall be authorized to institute suit in the proper  
1882 court for any violation of the condition of the bonds. \* \* \*

1883       As an alternative to entering into a bond as required by this  
1884 section, any person who shall engage in the business of  
1885 manufacturing or retailing alcoholic beverages may, subject to the  
1886 same conditions of conduct required for bonds, deposit with the  
1887 State Treasurer the equivalent amount of the bond required for  
1888 that particular person in cash or securities. The only securities  
1889 allowable for this purpose are those which may legally be  
1890 purchased by a bank or for trust funds, having a market value not  
1891 less than that of the required bond. The commission shall file  
1892 notice with the State Treasurer for any violation of the  
1893 conditions of the cash or security deposit.

1894       **SECTION 46.** Section 27-71-301, Mississippi Code of 1972, is  
1895 amended as follows:

1896       27-71-301. When used in this article, the words and terms  
1897 hereafter mentioned shall have the following definitions:

1898           (a) "State Auditor" means the State Auditor of Public  
1899 Accounts of the State of Mississippi or any legally appointed  
1900 deputy, clerk or agent.

1901           (b) "Person" includes all natural persons or  
1902 corporations, a partnership, an association, a joint venture, an

1903 estate, a trust, or any other group or combination acting as a  
1904 unit and shall include the plural as well as the singular unless  
1905 an intention to give another meaning thereto is disclosed in the  
1906 context.

1907 (c) "Consumer" means a person who comes into the  
1908 possession of beer, light wine or wine \* \* \* for the purpose of  
1909 consuming it, giving it away or otherwise disposing of it in any  
1910 manner except by sale, barter or exchange.

1911 (d) "Retailer" means any person who comes into the  
1912 possession of \* \* \* beer, light wine or wine, for the purpose of  
1913 selling it to the consumer, or giving it away, or exposing it  
1914 where it may be taken or purchased or acquired in any other manner  
1915 by the consumer.

1916 (e) "Wholesaler" means any person who comes into  
1917 possession of \* \* \* beer, light wine or wine for the purpose of  
1918 selling, distributing, or giving it away to retailers or other  
1919 wholesalers or dealers inside or outside of this state.

1920 (f) "Commissioner" means the Chairman of the State Tax  
1921 Commission or his duly appointed agents or employees.

1922 (g) "Sale" includes the exchange of \* \* \* light \* \* \*  
1923 beer, light wine or wine for money, or giving away or distributing  
1924 any such light wines or beer for anything of value.

1925 (h) " \* \* \* Beer, light wine or wine" means beer, light  
1926 wines and wine legalized for sale by the provisions of Chapter 3  
1927 of Title 67, Mississippi Code of 1972.

1928 (i) "Distributor" includes every person who receives  
1929 either from within or from without this state, from a brewery, a  
1930 winery or any other source, \* \* \* beer, light wine or wine, as  
1931 defined in Chapter 3 of Title 67, Mississippi Code of 1972, for  
1932 the purpose of distributing or otherwise disposing of such \* \* \*  
1933 beer, light wine or wine to a wholesaler or retailer of such light  
1934 wines or beer.

1935 (j) "Brewpub" means the premises of any restaurant, as  
 1936 defined in Section 67-1-5, Mississippi Code of 1972, in which  
 1937 light wine or beer is manufactured or brewed, subject to the  
 1938 production limitation imposed in Section 67-3-22, for consumption  
 1939 exclusively on the premises. "Premises," for the purpose of this  
 1940 paragraph (j) for a brewpub operated by a hospitality operator,  
 1941 shall mean only those areas immediately adjacent and connected to  
 1942 the brewing facility where food is normally sold and consumed.  
 1943 "Premises," for the purposes of this paragraph (j) for a brewpub  
 1944 not operated by a hospitality operator, shall mean those areas  
 1945 normally used by the brewpub to conduct business and shall include  
 1946 the selling areas, brewing areas and storage areas. For purposes  
 1947 of this paragraph (j), hospitality operator shall have the meaning  
 1948 ascribed to the term in Section 67-33-22.

1949 **SECTION 47.** Section 27-71-303, Mississippi Code of 1972, is  
 1950 amended as follows:

1951 27-71-303. Upon each person approved for a permit to engage  
 1952 in the business of selling light wines or beer there is hereby  
 1953 imposed, levied and assessed, to be collected and paid as herein  
 1954 provided, annual privilege taxes in the following amounts:

- 1955 (a) Retailers--for each place of  
 1956 business..... \$ 30.00
- 1957 (b) Wholesalers or distributors--for each  
 1958 county..... \$ 100.00
- 1959 (c) Manufacturers, other than native wine  
 1960 manufacturers, for each place of  
 1961 business..... \$1,000.00
- 1962 (d) Brewpubs--for each place of  
 1963 business..... \$1,000.00
- 1964 (e) Native wine manufacturers per 10,000 gallons or  
 1965 part thereof produced..... \$ 10.00

1966 Upon each person operating an airline, bus, boat or railroad  
 1967 car upon which light wines or beer may be sold there is hereby

1968 imposed, levied and assessed, to be collected and paid, annual  
1969 privilege taxes of Thirty Dollars (\$30.00) for each airplane, bus,  
1970 boat or railroad car so operated in this state.

1971         Provided, however, the amount of the privilege tax to be paid  
1972 for a permit issued for a period of less than twelve (12) months  
1973 shall be that proportionate amount of the annual privilege tax  
1974 that the number of months, or part of a month, remaining until its  
1975 expiration date bears to twelve (12) months, but in no case shall  
1976 the privilege tax be less than Ten Dollars (\$10.00).

1977         **SECTION 48.** Section 27-71-307, Mississippi Code of 1972, is  
1978 amended as follows:

1979         27-71-307. (1) (a) In addition to the specific tax imposed  
1980 in Section 27-71-303, there is hereby imposed, levied, assessed  
1981 and shall be collected, as hereinafter provided, an excise or  
1982 privilege tax upon each person engaged or continuing in the  
1983 business of wholesaler or distributor of \* \* \* beer, light wine or  
1984 wine equivalent to Forty-two and Sixty-eight One-hundredths Cents  
1985 (42.68¢) per gallon upon all light wines and beer acquired for  
1986 sale or distribution in this state, One Dollar (\$1.00) per gallon  
1987 on sparkling wine and champagne and Thirty-five Cents (35¢) per  
1988 gallon upon all other wines, including native wines. The excise  
1989 or privilege tax is also imposed at the same rate upon each gallon  
1990 of light wine or beer manufactured by brewpubs, each of which  
1991 shall accurately and reliably measure the quantity of light wine  
1992 and beer produced by using a measuring device such as a meter or  
1993 gauge glass or any other suitable method approved by the  
1994 commissioner. The tax is hereby imposed as an additional tax for  
1995 the privilege of engaging or continuing in business.

1996         (b) The excise tax imposed in this section shall be  
1997 paid to the State Tax Commission monthly on or before the  
1998 fifteenth day of the month following the month in which the beer,  
1999 light wine or wine was manufactured or received in this state.

2000 Monthly report forms shall be furnished by the commissioner to the  
2001 wholesalers, distributors and brewpubs.

2002 (c) Provided that persons operating a railroad dining  
2003 car, club car or other car in interstate commerce upon which light  
2004 wines or beer may be sold and who are licensed under the  
2005 provisions of Section 67-3-27 and any other law relating to the  
2006 sale of such beverages shall keep \* \* \* records of the sales  
2007 of \* \* \* beer, light wines and wines in this state as the  
2008 commissioner shall prescribe and shall submit monthly reports of  
2009 the sales to the commissioner within fifteen (15) days after the  
2010 end of each month on a form prescribed therefor by the  
2011 commissioner, and shall pay the tax due under the provisions of  
2012 this section at the time the reports are filed.

2013 No official crowns, lids, labels or stamps with the word  
2014 "MISSISSIPPI" or "MS" imprinted thereon or any other evidence of  
2015 tax payment is required by this section, or may be required under  
2016 rule or regulation promulgated by the commissioner, to be affixed  
2017 on or to any part of a beer, light wine, wine or malt cooler  
2018 bottle, can or other light wine, wine or malt cooler container.  
2019 For purposes of this section, malt cooler products shall be  
2020 defined as a flavored malt beverage made from a base of malt  
2021 beverage and flavored with fruit juices, aromatics and essences of  
2022 other flavoring in quantities and proportions such that the  
2023 resulting product possesses a character and flavor distinctive  
2024 from the base malt beverage and distinguishable from other malt  
2025 beverages.

2026 (2) A licensed wholesaler or distributor of beer, light wine  
2027 or wine may not import beer, light wine or wine from any source  
2028 other than a brewer or importer authorized by the commissioner to  
2029 sell such beer, light wine or wine in Mississippi. Any person who  
2030 violates the provisions of this subsection, upon conviction  
2031 thereof, shall be punished by a fine of not more than One Thousand  
2032 Dollars (\$1,000.00) or by imprisonment in the county jail for not

2033 more than six (6) months, or by both \* \* \*, in the discretion of  
2034 the court and shall be subject to license forfeiture following an  
2035 appropriate hearing before the State Tax Commission.

2036 (3) The wholesaler or distributor shall be allowed credit  
2037 for tax paid on beer, light wine or wine which is no longer  
2038 marketable and which is destroyed by same when the destruction is  
2039 witnessed by an agent of the commissioner and when the amount of  
2040 the excise tax exceeds One Hundred Dollars (\$100.00). No other  
2041 loss will be allowed.

2042 A brewpub shall be allowed credit for light wine or beer  
2043 which has passed through the meter, gauge glass or other approved  
2044 measuring device and which has been soured or damaged. The  
2045 brewpub shall record the removal of sour or damaged light wine or  
2046 beer and may take credit after the destruction is witnessed by an  
2047 agent of the commissioner and when the amount of excise tax  
2048 exceeds Twenty-five Dollars (\$25.00). No other loss shall be  
2049 allowed.

2050 (4) All manufacturers, brewers and importers of beer, light  
2051 wine or wine shall file monthly reports as prescribed by the  
2052 commissioner listing sales to each wholesaler or distributor by  
2053 date, invoice number, quantity and container size, and any other  
2054 information deemed necessary.

2055 (5) All administrative provisions of the Mississippi Sales  
2056 Tax Law, including those which fix damages, penalties and interest  
2057 for nonpayment of taxes and for noncompliance with the provisions  
2058 of such chapter, and all other requirements and duties imposed  
2059 upon taxpayers, shall apply to all persons liable for taxes under  
2060 the provisions of this chapter, and the commissioner shall  
2061 exercise all the power and authority and perform all the duties  
2062 with respect to taxpayers under this chapter as are provided in  
2063 the sales tax law except where there is conflict, then the  
2064 provisions of this chapter shall control.

2065           **SECTION 49.** Section 27-71-311, Mississippi Code of 1972, is  
2066 amended as follows:

2067           27-71-311. Before any person shall engage in the business of  
2068 manufacturing \* \* \* beer, light wines, wines or native wines, in  
2069 the business of wholesaler or distributor of \* \* \* beer, light  
2070 wines or wines, or in the business of a brewpub, he shall be  
2071 required to enter into a good and sufficient bond. The bond shall  
2072 be made payable to the State of Mississippi, in a sum of not less  
2073 than Five Thousand Dollars (\$5,000.00) nor more than Two Hundred  
2074 Thousand Dollars (\$200,000.00), the amount to be determined by the  
2075 commission. The bond of a wholesaler, distributor or brewpub  
2076 shall not exceed the amount of excise tax estimated to be owed by  
2077 the wholesaler, distributor or brewpub for any sixty-day period.  
2078 The bond shall be conditioned that he will conduct his business  
2079 strictly in accordance with the laws of the State of Mississippi,  
2080 and that he will comply with the rules and regulations prescribed  
2081 by the commissioner, and pay the taxes imposed under the  
2082 provisions of this article for the privilege of engaging or  
2083 continuing in \* \* \* business. The bond shall be made in a surety  
2084 company authorized to do business in the State of Mississippi, and  
2085 shall be approved by the commissioner. The commissioner shall be  
2086 authorized to institute suit in the proper court on said bond for  
2087 any violation of the conditions of the bond.

2088           **SECTION 50.** Section 27-71-315, Mississippi Code of 1972, is  
2089 amended as follows:

2090           27-71-315. Except as otherwise provided in Section 67-9-1  
2091 for the transportation of limited amounts of alcoholic beverages  
2092 for the use of an alcohol processing permittee, it shall be  
2093 unlawful for any person to transport from any point outside of  
2094 this state to any point within this state, any \* \* \* beer, light  
2095 wines or wines except for delivery to a licensed wholesaler or  
2096 distributor in this state; and except by common carrier. The  
2097 commissioner may, however, upon application of a licensed



2098 wholesaler or distributor in this state, and under rules and  
2099 regulations duly promulgated by him, issue a permit for the  
2100 transportation by a licensed wholesaler or distributor of \* \* \*  
2101 beer, light wines or wines in trucks owned by such licensee, from  
2102 without the state to the place of business of such licensee within  
2103 the state, for distribution by said licensee. Such permit shall  
2104 be granted for a specified period, not to exceed one (1) year.

2105 Any person engaged in transporting any \* \* \* beer, light  
2106 wines or wines from any point outside of this state to any point  
2107 within this state, shall have in his possession during the entire  
2108 time he is engaged in transporting such \* \* \* beer, light wines or  
2109 wines, an invoice, bill of sale, or bill of lading, showing the  
2110 true name and address of the consignor, and also the true name and  
2111 address of the licensed wholesaler or distributor to whom  
2112 such \* \* \* beer, light wines or wines is to be delivered, and the  
2113 quantity of such \* \* \* beer, light wines or wines unless such  
2114 common carrier maintains a permanent office within this state  
2115 where complete records of all \* \* \* beer, light wines or wines  
2116 transported from without this state to points within this state  
2117 are kept, and open to inspection by the commissioner or his duly  
2118 authorized agent, at all reasonable times.

2119 It is hereby made the duty of all common carriers, and  
2120 licensed wholesalers and distributors, transporting \* \* \* beer,  
2121 light wines or wines from without the State of Mississippi into  
2122 the State of Mississippi, to furnish the commissioner on or before  
2123 the fifteenth day of each month, a report showing the amount of  
2124 beer transported within the state during the preceding month, the  
2125 consignor, the consignee, and the quantity of \* \* \* beer, light  
2126 wines or wines so transported.

2127 **SECTION 51.** Section 27-71-317, Mississippi Code of 1972, is  
2128 amended as follows:

2129 27-71-317. It shall be unlawful for any person to transport  
2130 from any point within this state to another point within this

2131 state, any \* \* \* beer, light wines or wines, on which the tax  
2132 imposed in Section 27-71-307 of this article has not been paid,  
2133 except for immediate delivery to a licensed wholesaler or  
2134 distributor in this state. \* \* \* Any person engaged in  
2135 transporting any \* \* \* beer, light wines or wines, on which the  
2136 tax imposed in Section 27-71-307 of this article has not been  
2137 paid, from any point within this state to another point within  
2138 this state, shall have in his possession during the entire time he  
2139 is engaged in transporting \* \* \* beer, light wines or wines, an  
2140 invoice, bill of sale, or bill of lading showing the true name and  
2141 address of the consignor, and also the true name and address of  
2142 the licensed wholesaler or distributor to whom the \* \* \* beer,  
2143 light wines or wines is to be delivered and the quantity of  
2144 the \* \* \* beer, light wines or wines.

2145 **SECTION 52.** Section 27-71-325, Mississippi Code of 1972, is  
2146 amended as follows:

2147 27-71-325. It shall be the duty of every wholesaler or  
2148 distributor of \* \* \* beer, light wines or wines licensed under the  
2149 provisions of Section 67-3-27, Mississippi Code of 1972, to file  
2150 with the commissioner, on or before the fifteenth day of each  
2151 month, a report covering all sales of \* \* \* beer, light wines or  
2152 wines during the preceding month. The report shall show the names  
2153 and post-office addresses of all persons to whom the light wines  
2154 or beer have been sold or delivered and the quantities and invoice  
2155 prices of the \* \* \* beer, light wines or wines thus sold or  
2156 delivered.

2157 It shall be the duty of each retail dealer in \* \* \* beer,  
2158 light wines or wines to procure from the distributor or wholesaler  
2159 from whom the \* \* \* beer, light wines or wines were purchased or  
2160 acquired, invoices showing the quantity of the \* \* \* beer, light  
2161 wines or wines purchased or acquired, and the date of each  
2162 delivery thereof. The invoices shall be preserved by the retailer  
2163 and shall be open for inspection by the commissioner or his duly

2164 authorized agent for a period of two (2) years. It shall likewise  
2165 be the duty of the retail dealer to file with the commissioner, on  
2166 or before the fifteenth day of each calendar month, a report  
2167 showing all purchases of \* \* \* beer, light wines or wines made by  
2168 him during the preceding month. The report shall disclose the  
2169 names and addresses of all persons from whom the \* \* \* beer, light  
2170 wines or wines have been purchased or received by him during the  
2171 preceding month and the quantities thus purchased or received.

2172 **SECTION 53.** Section 27-71-327, Mississippi Code of 1972, is  
2173 amended as follows:

2174 27-71-327. Any person engaged in the business of  
2175 manufacturer, distributor, wholesaler or retailer of \* \* \* beer,  
2176 light wines or wines and any brewpub shall keep such additional  
2177 records and make such additional reports with respect to the  
2178 manufacture, receipt, distribution and sale of \* \* \* beer, light  
2179 wines or wines as the commissioner may require. It shall be the  
2180 duty of the commissioner to prescribe and promulgate uniform rules  
2181 and regulations for keeping the records and making the reports.

2182 **SECTION 54.** Section 27-71-333, Mississippi Code of 1972, is  
2183 amended as follows:

2184 27-71-333. Whenever it shall be determined by the  
2185 commissioner that any wholesaler or distributor having in his  
2186 possession, or engaging in the sale or distribution of \* \* \* beer,  
2187 light wines or wines, has failed to pay the tax, as provided  
2188 herein, the commissioner shall compute the correct amount of tax  
2189 due and unpaid and shall notify the taxpayer of the amount as  
2190 being actually due and unpaid, and penalties, and interest and  
2191 shall state in what manner this article is violated. The taxpayer  
2192 so notified shall be given a period of ten (10) days in which to  
2193 make objection and show cause why the additional tax, and  
2194 penalties, and interest, should not be paid. On petition of the  
2195 taxpayer, a hearing before the commissioner shall be granted, a  
2196 final decision thereon shall be rendered, and the taxpayer

2197 notified as early as practicable. Any tax or deficiency in tax  
2198 shall be assessed and paid, together with penalties and interest,  
2199 if any, applicable thereto, within ten (10) days after notice and  
2200 demand by the commissioner.

2201 If no objection be made to the finding of the commissioner,  
2202 and no hearing be had before the commissioner within the time  
2203 herein specified, the findings of the commissioner shall be final.  
2204 If a hearing be had, and the amount of tax due and unpaid be  
2205 determined, notice of the amount of the tax, penalties and  
2206 interest shall be mailed to the taxpayer, and, if not paid within  
2207 ten (10) days thereafter, the commissioner shall forthwith issue a  
2208 warrant under official seal directed to the sheriff of any county  
2209 of the state commanding him to levy upon and sell the real and  
2210 personal property of the person owing the tax, found within his  
2211 county, for the payment of the amount thereof, with added damages,  
2212 interest and cost of executing the warrant, and to return the  
2213 warrant to the commissioner and pay to him money collected by  
2214 virtue thereof by a time to be therein specified not more than  
2215 sixty (60) days from the date of the warrant. The sheriff shall,  
2216 within five (5) days after the receipt of the warrant, file with  
2217 the circuit clerk of his county a copy thereof, and thereupon the  
2218 circuit clerk shall enter in the judgment roll, in the column for  
2219 judgment debtors, the name of the taxpayer mentioned in the  
2220 warrant, and in appropriate columns, the amount of the tax, or  
2221 portion thereof and damages for which the warrant is issued, and  
2222 the date when the copy is filed; and thereupon the amount of the  
2223 warrant or warrants so docketed shall become a lien upon the title  
2224 to and interest in the real and personal property, including  
2225 choses in action, of the person against whom it is issued in the  
2226 same manner as a judgment duly enrolled in the office of the  
2227 circuit clerk. The sheriff thereupon shall proceed upon the same  
2228 in all respects, with like effect, and in the same manner  
2229 prescribed by law in respect to executions issued against property

2230 upon judgment or attachment proceedings of a court of record; and  
2231 he shall be entitled to the same fee for his service in executing  
2232 the warrant as now allowed by law for like service, to be  
2233 collected in the same manner as provided by law for like service.

2234       **SECTION 55.** Section 27-71-335, Mississippi Code of 1972, is  
2235 amended as follows:

2236       27-71-335. Any beer found at any point within this state  
2237 which has been in the possession of any wholesaler or distributor  
2238 for a period of more than forty-eight (48) hours and any \* \* \*  
2239 beer, light wines or wines transported into this state from a  
2240 point outside this state, or from point to point within this state  
2241 in violation of the provisions of this article, or any \* \* \* beer,  
2242 light wines or wines held or possessed by any person within this  
2243 state on which the legal and proper tax has not been paid when  
2244 due, whether a person be a wholesaler, retailer or distributor, or  
2245 individual, and whether the beer, light wine or wine be for sale  
2246 or storage or individual use, except beer in possession of a  
2247 licensed wholesaler or distributor for a period of time less than  
2248 forty-eight (48) hours after receipt of same within this state,  
2249 and light wines or beer held in storage by licensed manufacturers  
2250 or producers, are hereby declared to be contraband goods, and  
2251 there is hereby imposed and assessed, as tax and penalty, to be  
2252 collected by the commissioner, an amount equal to the amount of  
2253 the excise tax otherwise imposed under the Mississippi Wine and  
2254 Beer Tax Law, plus a penalty of one hundred percent (100%) of the  
2255 amount of the tax; or, at the option of the commissioner, the same  
2256 may be seized by the commissioner or his agents or any sheriff, or  
2257 other lawful officer, and shall be dealt with in the following  
2258 manner, to wit:

2259       The officer seizing said light wines or beer shall  
2260 immediately make complaint under oath before the proper justice  
2261 court judge, stating the facts connected with said seizure by him,  
2262 giving the name or names of the person or persons found in

2263 possession or control of the \* \* \* beer, light wines or wines, and  
2264 giving the name of the owner of the \* \* \* beer, light wines or  
2265 wines, if the same be known to him, whereupon the said justice  
2266 court judge shall summon into his court all interested parties,  
2267 and may issue a writ of seizure, if said property or any part of  
2268 it is not in the possession of the officer seizing same, for the  
2269 seizure of \* \* \* the beer, light wines or wines and the summoning  
2270 of the interested parties into court, as in proceedings for the  
2271 enforcement of purchase money security interests in the property.  
2272 If any person claims that the \* \* \* beer, light wines or wines  
2273 were unlawfully seized or that the tax thereon had been paid prior  
2274 to the seizure, he may file his claim therefor under oath, stating  
2275 in detail why \* \* \* the beer, light wines or wines or any of it so  
2276 seized should not be confiscated, and said affidavit shall state  
2277 the market value of the property so claimed by him, which amount  
2278 as so fixed shall determine the jurisdiction of the court as to  
2279 the amount involved or the value of the property.

2280       If the affidavit fixes the value of the property at Two  
2281 Hundred Dollars (\$200.00) or less, the said justice court judge  
2282 shall finally dispose of the issue in the case joined under his  
2283 direction, but if the affidavit fixes the value of the property at  
2284 more than Two Hundred Dollars (\$200.00), the justice court judge  
2285 before whom the case is returnable shall forthwith present said  
2286 case to the circuit court of the county or county court having  
2287 jurisdiction to try the case, where the issue shall, under the  
2288 direction of the circuit court, or county court, be joined between  
2289 the State of Mississippi and the said claimant, and the case there  
2290 tried as in other cases. If no claim be interposed by any party  
2291 in interest on or before the return day of the summons and writ of  
2292 seizure, the justice court judge on the return day shall hear the  
2293 cause, and dispose of the property, and may order the \* \* \* beer,  
2294 light wines or wines to be destroyed. In the event the property  
2295 is claimed by any party in interest and issue joined in any court

2296 having jurisdiction of the case, the court trying the case shall  
2297 have the rights of the state and the claimant determined in a  
2298 trial according to the rules of procedure for the court, and if it  
2299 be determined that any property involved in said trial was kept or  
2300 possessed in violation of any provisions of this article or that  
2301 any tax due thereon had not been paid prior to the seizure of the  
2302 property, it shall be ordered destroyed. Any person so owning or  
2303 possessing such \* \* \* beer, light wine or wine shall be guilty of  
2304 misdemeanor and, upon conviction thereof, shall be fined not more  
2305 than One Thousand Dollars (\$1,000.00), or be sentenced to serve a  
2306 period in the county jail of not more than six (6) months, or both  
2307 in the discretion of the court. However, in all such trials and  
2308 proceedings as provided for in this section the claimant may,  
2309 before he shall file his claim, be required to execute a solvent  
2310 bond in sufficient amount to cover all costs that may likely  
2311 accrue, conditioned that he will pay all costs of the case that  
2312 may be adjudged against him, and in the event the claimant fails  
2313 to establish his claim or any part of it to said property, it may  
2314 be taxed for all, or any part of the costs of the case, and  
2315 judgment shall go against his sureties for all costs adjudged  
2316 against him.

2317 **SECTION 56.** Section 27-71-345, Mississippi Code of 1972, is  
2318 amended as follows:

2319 27-71-345. Any municipality, in which any business licensed  
2320 under the provisions of Section 67-3-27, Mississippi Code of 1972,  
2321 may be carried on, shall have the right to impose upon persons  
2322 engaged in the business an annual privilege tax of not more than  
2323 fifty percent (50%) of the tax imposed by Section 27-71-303 of  
2324 this article, and any county, in which any business licensed under  
2325 the provisions of Section 67-3-27, Mississippi Code of 1972, may  
2326 be carried on outside of the territory taxed by municipalities,  
2327 shall have the right to impose upon persons engaged in the  
2328 business an annual privilege tax of not more than fifty percent

2329 (50%) of the tax imposed by Section 27-71-303 of this  
2330 article; \* \* \* however, \* \* \* no person engaged in the business of  
2331 manufacturer, brewpub, wholesaler or distributor of \* \* \* beer,  
2332 light wines or wines shall be taxed by any municipality other than  
2333 that in which the warehouse or plant of the wholesaler or  
2334 distributor, or the premises of the brewpub, is located, nor shall  
2335 any county impose any such tax upon the manufacturer, brewpub,  
2336 wholesaler or distributor of \* \* \* beer, light wines or wines if  
2337 the place of business is located within the jurisdiction of any  
2338 municipality.

2339         **SECTION 57.** This act shall take effect and be in force from  
2340 and after July 1, 2005.