

By: Senator(s) Dearing

To: Finance

SENATE BILL NO. 2983

1 AN ACT TO AMEND SECTION 67-5-13, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT PRODUCERS OF NATIVE WINE SHALL NOT BE REQUIRED TO PAY
3 AN EXCISE TAX ON NATIVE WINE THEY SELL TO THE STATE TAX
4 COMMISSION; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 67-5-13, Mississippi Code of 1972, is
7 amended as follows:

8 67-5-13. (1) Upon every producer holding a permit for the
9 production of native wine, there is * * * levied and imposed for
10 each location for the privilege of engaging and continuing in this
11 state in the production of native wine an annual privilege license
12 tax in an amount equal to Ten Dollars (\$10.00) for each ten
13 thousand (10,000) gallons, or any part thereof, of native wine
14 produced by the winery.

15 (2) There is * * * levied and assessed an excise tax upon
16 each case of native wine sold by a producer to any source to be
17 collected from the producer in the amount provided for in Section
18 27-71-7 * * *. However, native wine produced in Mississippi for
19 export and sale without this state and native wine produced in
20 Mississippi and sold to the commission shall not be subject to the
21 excise tax, nor shall the tax accrue or be collected on native
22 wines dispensed, as free samples in quantities of not more than
23 six (6) ounces, in the tasting room of a native winery.

24 (3) The privilege tax imposed by subsection (1) of this
25 section shall be collected in the same manner as presently
26 provided by law for the collection of other alcoholic beverages.
27 The excise tax imposed by subsection (2) of this section shall be
28 reported monthly by the producer to the commission on all sales

29 made in Mississippi to * * * retailers, consumers or any alcoholic
30 beverage permittee of the commission, along with a statement of
31 gallonage produced during that month, and the producer shall remit
32 the tax due and owing with each report. The producer shall also
33 include in the report a statement of gallonage sold and exported
34 for sale outside this state.

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

37 **SECTION 2.** This act shall take effect and be in force from
38 and after July 1, 2006.