

By: Senator(s) Dearing

To: Finance

SENATE BILL NO. 2983
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 67-5-13, MISSISSIPPI CODE OF 1972, AS
2 AMENDED BY SENATE BILL NO. 2454, 2006 REGULAR SESSION, TO PROVIDE
3 THAT PRODUCERS OF NATIVE WINE SHALL NOT BE REQUIRED TO PAY AN
4 EXCISE TAX ON NATIVE WINE THEY SELL TO THE STATE TAX COMMISSION;
5 AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 67-5-13, Mississippi Code of 1972, as
8 amended by Senate Bill No. 2454, 2006 Regular Session, is amended
9 as follows:

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

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

26 (3) The privilege tax imposed by subsection (1) of this
27 section shall be collected in the same manner as presently
28 provided by law for the collection of other alcoholic beverages.

29 The excise tax imposed by subsection (2) of this section shall be
30 reported monthly by the producer to the commission on all sales
31 made in Mississippi to consumers at the location of the native
32 winery or its immediate vicinity, along with a statement of
33 gallonage produced during that month, and the producer shall remit
34 the tax due and owing with each report. The producer shall also
35 include in the report a statement of gallonage sold and exported
36 for sale outside this state.

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

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