

By: Senator(s) Chassaniol, Blackwell,
Younger, Barnett

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2875

1 AN ACT TO AMEND SECTION 67-3-3, MISSISSIPPI CODE OF 1972, TO
2 REDEFINE BEER AS A FERMENTED BEVERAGE OF ANY NAME OR DESCRIPTION
3 HAVING AN ALCOHOLIC CONTENT OF NOT MORE THAN 8% BY WEIGHT, BREWED
4 FROM MALT, IN WHOLE OR IN PART, OR FROM ANY MALT SUBSTITUTE, OR AS
5 A PRODUCT, NOT EXCEEDING AN ALCOHOLIC CONTENT OF 8% BY WEIGHT,
6 DESCRIBED OR DEFINED AS "BEER" OR A "MALT BEVERAGE" IN EITHER THE
7 FEDERAL ALCOHOL ADMINISTRATION ACT AT 27 U.S.C. SECTION 211(A) (7)
8 OR THE INTERNAL REVENUE CODE AT 26 U.S.C. SECTION 5052(A) OR ANY
9 REGULATION OR RULE PROMULGATED BY THE ALCOHOL AND TOBACCO TAX AND
10 TRADE BUREAU OR THE INTERNAL REVENUE SERVICE PERTAINING TO "BEER"
11 OR "MALT BEVERAGES"; AND FOR RELATED PURPOSES.

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

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

15 67-3-3. When used in this chapter, unless the context
16 indicates otherwise:

17 (a) "Commissioner" means the Commissioner of Revenue of
18 the Department of Revenue of the State of Mississippi, and his
19 authorized agents and employees.

20 (b) "Person" means one or more persons, a company, a
21 corporation, a partnership, a syndicate or an association.



22 (c) "Brewpub" shall have the meaning ascribed to such
23 term in Section 27-71-301.

24 (d) "Beer" means a * * * fermented beverage of any name
25 or description having an alcoholic content of not more than eight
26 percent (8%) by weight, brewed from malt, in whole or in part, or
27 from any malt substitute. "Malt substitute" may include rice,
28 grain of any kind, bran, sugar glucose or molasses.

29 "Beer" may also include those products, not exceeding an
30 alcoholic content of eight percent (8%) by weight, described or
31 defined as "beer" or "malt beverages" in either the Federal
32 Alcohol Administration Act at 27 U.S.C. Section 211(a) (7) or the
33 Internal Revenue Code at 26 U.S.C. Section 5052(a) or any
34 regulation or rule promulgated by the Alcohol and Tobacco Tax and
35 Trade Bureau or the Internal Revenue Service pertaining to "beer"
36 or "malt beverages."

37 (e) "Light wine" means wine of an alcoholic content of
38 not more than five percent (5%) by weight.

39 (f) "Small craft brewery" means a person having a
40 permit under this chapter to manufacture or brew light wine, light
41 spirit product or beer in this state and who manufactures or brews
42 not more than sixty thousand (60,000) barrels of light wine, light
43 spirit product or beer at all breweries that such person or its
44 affiliates, subsidiary or parent company owns or controls or with
45 whom such person contracts with for the manufacture of light wine,
46 light spirit product or beer. For purposes of this paragraph,



47 contract-brewed beer manufactured by a person having a permit
48 under this chapter to manufacture or brew light wine, light spirit
49 product or beer shall be included in the sixty-thousand-barrel
50 limitation.

51 (g) "Growler" means a sealed container that holds not
52 more than one hundred twenty-eight (128) ounces of light wine,
53 light spirit product or beer. A growler must have a label on it
54 stating what it contains.

55 (h) "Manufacturer" shall have the meaning ascribed to
56 such term in Section 27-71-301.

57 (i) "Contract-brewed beer" means beer brewed by a
58 manufacturer who:

59 (i) Makes the beer pursuant to a written contract
60 with another beer manufacturer, and neither entity has a
61 controlling interest in the other entity;

62 (ii) Makes the beer in accordance with a recipe
63 that is a trade secret of the beer manufacturer having its beer
64 made under contract; and

65 (iii) Has no right to sell the beer to any other
66 beer manufacturer, importer or wholesaler other than the beer
67 manufacturer who contracted for the beer.

68 (j) "Light spirit product" means a beverage of an
69 alcoholic content of not more than six percent (6%) by weight and
70 containing one or more distilled spirits, as defined in Section
71 67-1-5.



72 (k) "Microbrewery" means a person having a permit under
73 this chapter to manufacture or brew light wine, light spirit
74 product or beer in this state and who manufactures or brews not
75 more than three thousand (3,000) barrels of light wine, light
76 spirit product or beer at its permitted location.

77 **SECTION 2.** This act shall take effect and be in force from
78 and after July 1, 2022, and shall stand repealed on June 30, 2022.

