

Chapter 15 Direct Wine Shipper Permit

100 General

101 A person as defined in Miss. Code Ann. Section 67-1-5 may not engage in shipping wine directly to a resident in this state without first applying for and receiving a direct wine shipper's permit. A direct wine shipper's permit may be issued by the Department upon receipt of a completed application.

102 (Reserved)

200 Application and Renewal

201 Applicant Qualifications

- a. An authorized out of state manufacturer or a Mississippi Class 2 or Class 3 manufacturer or permitted wine fulfillment provider;
- b. A holder of a valid Mississippi use or sales tax permit;
- c. Current business registration in state of incorporation;
- d. Current on all Mississippi taxes; and
- e. A completed Direct Wine Shipper's Permit application with application fee of One Hundred Dollars (\$100.00).

202 Active permits must be renewed on an annual basis. Licenses are valid for one (1) year from the date of issuance. At the time of renewal, the licensee must demonstrate continued compliance with all applicable licensing criteria.

203 (Reserved)

300 Product Approval

301 All products intended for sale through direct shipment must be submitted to the Department for product approval.

302 Applicants must submit an itemized listing of products including brand, size, and SKU and approved COLA through TTB with their initial permit application. A direct wine shipper permit approval is not contingent on product approval. The Department will provide written notice of approved and disapproved products.

303 Permittees shall include with each quarterly return any new product offerings for approval. A new product includes a different type, vintage, etc. that is not currently approved by the Department.

400 Taxation and Reports

- 401 In addition to sales or use tax that is due under Miss. Code Ann. Sections 27-65-1 et seq. and 27-67-1 et seq., a permittee is assessed a fifteen and one-half percent (15.5%) tax on the sales price of each sale and shipment of wine made to a resident in this state.
- 402 A permittee shall remit any taxes due and file a monthly report through use of the Department's TAP system. No report shall be required for months in which no sales or shipments were made into this state.
- 403 The report, together with copies of the invoices, and the payment of all taxes shall be filed with the Department not later than the twentieth (20th) day of the month following the month in which the shipment was made. Permittees who fail to timely file and pay taxes as required by this subsection shall pay a late fee in the amount of Fifty Dollars (\$50.00).
- 404 A permittee shall file a quarterly informational report through use of the Department's TAP system not later than the twentieth (20th) day of the month following the quarter in which the shipment was made. The report shall include the total amount of wine by type, sold and shipped into or within the state. Any new products offered by the direct wine shipper permittee not previously approved by the Department shall be submitted with the report.
- 405 Sales and shipment records must be maintained for at least three (3) years. The records and inventory of wine shall be open to inspection by the Division or any of its duly authorized agents at any time.
- 406 (Reserved)
- 500 Restrictions
- 501 The Department may fine, revoke, or suspend the direct wine shipper permit for violation of any of the Local Option laws or rules and regulations by the permittee or any agent, employee, associate, or representative of the permittee.
- 502 A direct wine shipper shall:
1. Sell or ship non-allocated wines that are not offered for distribution through the Department.
 2. Sell or ship highly allocated wine listed on the Department website that is contracted through Mississippi distributors, brokers or solicitors. Highly allocated wines are special order products that are on a limited supply and are pre-sold by the broker. Allocated items have ordering restrictions due to the limited supply and are designated as allocated by the Department and supplier. For state allocations, the direct wine shipper may not fill orders until the state allocations are completed.
 3. Conspicuously label all containers of wine sold and shipped to a resident into or within this state with the words "CONTAINS ALCOHOL; SIGNATURE OF

PERSON AGE 21 YEARS OR OLDER REQUIRED FOR DELIVERY.” The color of lettering must be bold and contrast with packaging.

- 503 A direct wine shipper shall not:
1. Sell or ship any light wine, light spirit products or beer that is regulated under Section 67-3-1 et seq. or any alcoholic beverage other than wine.
 2. Sell or ship to any licensed suppliers or retailers.
 3. Sell or ship wine to any nonresidential address, including lockers or post office boxes.
 4. Sell or ship wine that is contracted through Mississippi distributors, brokers or solicitors that is not highly allocated.
 5. Sell or ship more than twelve (12) nine-liter cases of wine per calendar year to any one (1) Mississippi address.
 6. Sell or ship wine that contains hemp or THC in any variation.
- 504 (Reserved)
- 600 Delivery of Wine from Direct Wine Shipper Permit Holders
- 601 Delivery of wine from a permittee to a consumer must be completed by a common carrier.
- 602 Delivery only of wine by a common carrier is not considered to be a sale of wine by the common carrier.
- 603 (Reserved)

35.II.3.15 revised effective September 2, 2025

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