

Title 35 Department of Revenue
Part II Alcoholic Beverage Control

Subpart 1.

General and Administrative

35.II.1.01	Chapter 01. Definitions	page 3
35.II.1.02	Chapter 02. Administrative Provisions	page 3
35.II.1.03	Chapter 03. Appeal Procedures	page 4

Subpart 2.

Enforcement

35.II.2.01	Chapter 01. Violations.....	page 7
35.II.2.02	Chapter 02. Advertising and Promotions.....	page 8
35.II.2.03	Chapter 03. Permitted Premises Where Alcoholic Beverages Are Sold.....	page 8
35.II.2.04	Chapter 04. Hours and Days During Which Alcoholic Beverages May Be Sold by On-Premises Permittees, Package Stores, and Caterers.....	page 12
35.II.2.05	Chapter 05. Purchase and Sale of Distilled Alcoholic Beverages by On-Premises Permittees	page 13
35.II.2.06	Chapter 06. Retailers Records	page 15
35.II.2.07	Chapter 07. Prohibited Conduct and Activities	page 16
35.II.2.08	Chapter 08. Employment of Persons Under Age 21.....	page 18
35.II.2.09	Chapter 09. Cooking Wines.....	page 19
35.II.2.10	Chapter 10. Restriction on Interests of Division Employees.....	page 19
35.II.2.11	Chapter 11. Manufacturer's Representative.....	page 19
35.II.2.12	Chapter 12. Tied House, Gifts, Gratuities, and Inducements	page 20
35.II.2.13	Chapter 13. Samples of Alcoholic Beverages.....	page 23
35.II.2.14	Chapter 14. Distribution	page 26
35.II.2.15	Chapter 15. Manufacturer (Rectifier)	page 26
35.II.2.16	Chapter 16. Qualifications for Agents.....	page 27
35.II.2.17	Chapter 17. Mutilation of Shipping Labels	page 27
35.II.2.18	Chapter 18. Regulations Setting Forth the Requirement of Automatic and Electronic Liquor and Wine Dispensing Systems	page 27
35.II.2.19	Chapter 19. Permittees, Employees and/or Agents Shall Not Be Visibly Intoxicated or Under the Influence of Any Alcoholic Beverage, Beer or Light Wine on Permitted Premises; No Consumption for Package Retailers on Permitted Premises; Limited Consumption for On-Premise Permittees Under Specific Circumstances	page 28
35.II.2.20	Chapter 20. Sales of Alcoholic Beverages by Approved Package Retailers to Other Retailers; Shipping of Wine from Wineries to Package Retailers for Sale.....	page 29
35.II.2.21	Chapter 21. Governmental Affairs Representatives	page 30
35.II.2.22	Chapter 22. Exchanges, Credits and Refunds.....	page 31
35.II.2.23	Chapter 23. Sale of Soft Drinks, Ice, Juices, Mixers and Other Items by Package Retailers	page 31

35.II.2.24	<i>Chapter 24. Check Cashing.....</i>	<i>page 33</i>
35.II.2.25	<i>Chapter 25. Alcohol Delivery.....</i>	<i>page 33</i>

Subpart 3.

35.II.3.01	<i>Chapter 01. Bonds.....</i>	<i>page 34</i>
35.II.3.02	<i>Chapter 02. Permit Limit.....</i>	<i>page 35</i>
35.II.3.03	<i>Chapter 03. Filing Fee</i>	<i>page 36</i>
35.II.3.04	<i>Chapter 04. Permittee Must Maintain Qualifications and Pay Taxes...page 36</i>	
35.II.3.05	<i>Chapter 05. Permit Transfer</i>	<i>page 36</i>
35.II.3.06	<i>Chapter 06. Death or Disability of a Permittee</i>	<i>page 37</i>
35.II.3.07	<i>Chapter 07. Qualified and Temporary Resort Areas</i>	<i>page 37</i>
35.II.3.08	<i>Chapter 08. Common Carriers Reporting.....</i>	<i>page 39</i>
35.II.3.09	<i>Chapter 09. Qualifications of Employees and Managers.....</i>	<i>page 40</i>
35.II.3.10	<i>Chapter 10. Management Agreement.....</i>	<i>page 40</i>
35.II.3.11	<i>Chapter 11. Application Requirement.....</i>	<i>page 41</i>
35.II.3.12	<i>Chapter 12. Hotels</i>	<i>page 42</i>
35.II.3.13	<i>Chapter 13. Temporary Alcoholic Beverage Permits</i>	<i>page 42</i>
35.II.3.14	<i>Chapter 14. Caterer's Permits.....</i>	<i>page 46</i>
35.II.3.15	<i>Chapter 15. Direct Wine Shipper Permit</i>	<i>page 47</i>
35.II.3.16	<i>Chapter 16. Alcohol Processing Permit.....</i>	<i>page 47</i>
35.II.3.17	<i>Chapter 17. Calculation of Permit Fees.....</i>	<i>page 51</i>

Subpart 4.

35.II.4.01	<i>Warehouse Operations</i>	
	<i>Chapter 01. Disposition of Inventory When Permit Is Revoked or Not Reissued, or When Counties Vote to Go Back Under Prohibition Laws.....</i>	<i>page 52</i>
35.II.4.02	<i>Chapter 02. Uniform Prices</i>	<i>page 53</i>
35.II.4.03	<i>Chapter 03. Payment.....</i>	<i>page 53</i>
35.II.4.04	<i>Chapter 04. Split Cases</i>	<i>page 54</i>
35.II.4.05	<i>Chapter 05. Special Order Procedures</i>	<i>page 54</i>
35.II.4.06	<i>Chapter 06. Importers', Vintners', and Distillers' Warehouses</i>	<i>page 55</i>
35.II.4.07	<i>Chapter 07. Procedure for Listing Alcoholic Beverage Items</i>	<i>page 56</i>
35.II.4.08	<i>Chapter 08. Procedure for Delisting or Deleting Alcoholic Beverages</i>	<i>page 57</i>
35.II.4.09	<i>Chapter 09. Dual Packaging.....</i>	<i>page 57</i>
35.II.4.10	<i>Chapter 10. Bailment Procedures-Policies and Procedures of Mississippi Alcoholic Beverage Control Bailment Warehouse System.....</i>	<i>page 58</i>
35.II.4.11	<i>Chapter 11. Retail Pickup from Craft Distilleries, Native Distilleries and Native Wineries</i>	<i>page 61</i>

Subpart 5.

35.II.5.01	<i>Native Wine</i>	
	<i>Chapter 01. Applicant Requirements</i>	<i>page 62</i>
35.II.5.02	<i>Chapter 02. Production.....</i>	<i>page 62</i>
35.II.5.03	<i>Chapter 03. Retail Operations</i>	<i>page 63</i>
35.II.5.04	<i>Chapter 04. Taxation.....</i>	<i>page 63</i>

Subpart 6.	<i>Craft and Native Spirits</i>
35.II.6.01	<i>Chapter 01. Applicant Requirements</i>page 64
35.II.6.02	<i>Chapter 02. Production</i>page 65
35.II.6.03	<i>Chapter 03. Retail Operations</i>page 66
35.II.6.04	<i>Chapter 04. Taxation</i>page 66

Subpart 1 General and Administrative

Chapter 01 Definitions

100 Definitions

When used in Title 35, Part II of the Mississippi Administrative Code:

1. “Alcoholic beverage” means any alcoholic liquid, including distilled spirits, as defined by Mississippi Code Section 67-1-5, of more than 6% alcohol by weight, and native wines and wine, as defined by Mississippi Code Section 67-1-5, of more than 5% alcohol by weight, capable of being consumed by a human being. The term does not include light wines, light spirit products, and beer, as defined by Mississippi Code Section 67-3-3.
2. “Bailment warehouse” is a warehousing method whereby alcoholic beverages owned by the vendor are stored in the Liquor Distribution Center (LDC) for subsequent purchase by the Department and shipment to retail permittees.
3. “Board of Tax Appeals” means the three-member appeal body as legally constituted and authorized by statute.
4. “Chief of Enforcement” means the head of the Alcoholic Beverage Control Division Enforcement Section or his designee.
5. “Commissioner” means the Commissioner of the Department of Revenue or his designee.
6. “Craft spirit” is defined as any alcoholic beverage produced in whole or in part in Mississippi by a distillery created under the laws of Mississippi at a location within Mississippi.
7. “Department” or “Department of Revenue” means the various offices, bureaus, and divisions of the Mississippi Department of Revenue that incorporate the functional duties and responsibilities of the Commissioner as authorized by law.
8. “Director” means the Office Director of the Alcoholic Beverage Control Division or his designee.
9. “Division” means the Alcoholic Beverage Control Division of the Department of Revenue and shall include its director, enforcement personnel and all other employees.
10. “Executive Director” means the Executive Director of the Board of Tax Appeals.
11. “NABC” means the National Alcohol Beverage Control Association.
12. “Native spirit” means any alcoholic beverage produced in Mississippi for sale, manufactured primarily by the distillation of fermented grain, starch, molasses, or sugar produced in Mississippi, including dilutions and mixtures of these beverages, where at least fifty-one percent (51%) of the finished product by volume was obtained from distillation of permitted ingredients grown and produced in Mississippi.
13. “Native wine” means any alcoholic beverage produced in Mississippi for sale, having an alcohol content not to exceed twenty-one percent (21%) by weight and made primarily, at least fifty-one percent (51%), from the alcoholic fermentation of the juice of permitted ingredients grown and produced in Mississippi; provided that bulk concentrated or fortified wines used for blending may be produced without this State and used in producing native wines.
14. “On-premises retailer permittee” means any person issued a permit authorizing the sale of alcoholic beverages, including native wines, for consumption on the licensed

premises only pursuant to Mississippi Code Section 67-1-51(1)(c).

- 15. “Package retailer permittee” means any person issued a permit authorizing such person to operate a store exclusively for the retail sale of sealed and unopened alcoholic beverages pursuant to Mississippi Code Section 67-1-51(1)(b).
- 16. “Permit” means any of the permits issued by the Department pursuant to Mississippi Code Section 67-1-51.
- 17. “Retailer” means a business holding a valid permit allowing sales of alcoholic beverages.

101 (Reserved)

35.II.1.01 revised effective March 2, 2026

Title 35 Department of Revenue

Part II Alcoholic Beverage Control

Subpart 1. General and Administrative

35.II.1.04	Chapter 01. Definitions	page 3
35.II.1.05	Chapter 02. Administrative Provisions	page 3
35.II.1.06	Chapter 03. Appeal Procedures	page 4

Subpart 2. Enforcement

35.II.2.10	Chapter 01. Violations.....	page 7
35.II.2.11	Chapter 02. Advertising and Promotions.....	page 8
35.II.2.12	Chapter 03. Permitted Premises Where Alcoholic Beverages Are Sold.....	page 8
35.II.2.13	Chapter 04. Hours and Days During Which Alcoholic Beverages May Be Sold by On-Premises Permittees, Package Stores, and Caterers.....	page 12
35.II.2.14	Chapter 05. Purchase and Sale of Distilled Alcoholic Beverages by On-Premises Permittees	page 13
35.II.2.15	Chapter 06. Retailers Records	page 15
35.II.2.16	Chapter 07. Prohibited Conduct and Activities	page 16
35.II.2.17	Chapter 08. Employment of Persons Under Age 21.....	page 18
35.II.2.18	Chapter 09. Cooking Wines.....	page 19
35.II.2.26	Chapter 10. Restriction on Interests of Division Employees.....	page 19
35.II.2.27	Chapter 11. Manufacturer's Representative.....	page 19
35.II.2.28	Chapter 12. Tied House, Gifts, Gratuities, and Inducements	page 20
35.II.2.29	Chapter 13. Samples of Alcoholic Beverages.....	page 23
35.II.2.30	Chapter 14. Distribution	page 26
35.II.2.31	Chapter 15. Manufacturer (Rectifier)	page 26
35.II.2.32	Chapter 16. Qualifications for Agents.....	page 27
35.II.2.33	Chapter 17. Mutilation of Shipping Labels	page 27
35.II.2.34	Chapter 18. Regulations Setting Forth the Requirement of Automatic and Electronic Liquor and Wine Dispensing Systems	page 27
35.II.2.35	Chapter 19. Permittees, Employees and/or Agents Shall Not Be Visibly Intoxicated or Under the Influence of Any Alcoholic Beverage, Beer or Light Wine on Permitted Premises; No Consumption for Package Retailers on Permitted Premises; Limited Consumption for On-Premise Permittees Under Specific Circumstances	page 28
35.II.2.36	Chapter 20. Sales of Alcoholic Beverages by Approved Package Retailers to Other Retailers; Shipping of Wine from Wineries to Package Retailers for Sale.....	page 29
35.II.2.37	Chapter 21. Governmental Affairs Representatives	page 30
35.II.2.38	Chapter 22. Exchanges, Credits and Refunds	page 31
35.II.2.39	Chapter 23. Sale of Soft Drinks, Ice, Juices, Mixers and Other Items by Package Retailers	page 31

35.II.2.40	<i>Chapter 24. Check Cashing.....</i>	<i>page 33</i>
35.II.2.41	<i>Chapter 25. Alcohol Delivery.....</i>	<i>page 33</i>
Subpart 3.	Permitting	
35.II.3.01	<i>Chapter 01. Bonds.....</i>	<i>page 34</i>
35.II.3.10	<i>Chapter 02. Permit Limit.....</i>	<i>page 35</i>
35.II.3.11	<i>Chapter 03. Filing Fee</i>	<i>page 36</i>
35.II.3.12	<i>Chapter 04. Permittee Must Maintain Qualifications and Pay Taxes...page 36</i>	
35.II.3.13	<i>Chapter 05. Permit Transfer</i>	<i>page 36</i>
35.II.3.14	<i>Chapter 06. Death or Disability of a Permittee</i>	<i>page 37</i>
35.II.3.15	<i>Chapter 07. Qualified and Temporary Resort Areas</i>	<i>page 37</i>
35.II.3.16	<i>Chapter 08. Common Carriers Reporting.....</i>	<i>page 39</i>
35.II.3.17	<i>Chapter 09. Qualifications of Employees and Managers.....</i>	<i>page 40</i>
35.II.3.18	<i>Chapter 10. Management Agreement.....</i>	<i>page 40</i>
35.II.3.19	<i>Chapter 11. Application Requirement.....</i>	<i>page 41</i>
35.II.3.20	<i>Chapter 12. Hotels</i>	<i>page 42</i>
35.II.3.21	<i>Chapter 13. Temporary Alcoholic Beverage Permits</i>	<i>page 42</i>
35.II.3.22	<i>Chapter 14. Caterer's Permits.....</i>	<i>page 46</i>
35.II.3.23	<i>Chapter 15. Direct Wine Shipper Permit</i>	<i>page 47</i>
35.II.3.24	<i>Chapter 16. Alcohol Processing Permit.....</i>	<i>page 47</i>
35.II.3.25	<i>Chapter 17. Calculation of Permit Fees.....</i>	<i>page 51</i>
Subpart 4.	Warehouse Operations	
35.II.4.01	<i>Chapter 01. Disposition of Inventory When Permit Is Revoked or Not Reissued, or When Counties Vote to Go Back Under Prohibition Laws.....</i>	<i>page 52</i>
35.II.4.10	<i>Chapter 02. Uniform Prices</i>	<i>page 53</i>
35.II.4.11	<i>Chapter 03. Payment.....</i>	<i>page 53</i>
35.II.4.12	<i>Chapter 04. Split Cases</i>	<i>page 54</i>
35.II.4.13	<i>Chapter 05. Special Order Procedures</i>	<i>page 54</i>
35.II.4.14	<i>Chapter 06. Importers', Vintners', and Distillers' Warehouses</i>	<i>page 55</i>
35.II.4.15	<i>Chapter 07. Procedure for Listing Alcoholic Beverage Items</i>	<i>page 56</i>
35.II.4.16	<i>Chapter 08. Procedure for Delisting or Deleting Alcoholic Beverages</i>	<i>page 57</i>
35.II.4.17	<i>Chapter 09. Dual Packaging.....</i>	<i>page 57</i>
35.II.4.12	<i>Chapter 10. Bailment Procedures-Policies and Procedures of Mississippi Alcoholic Beverage Control Bailment Warehouse System.....</i>	<i>page 58</i>
35.II.4.13	<i>Chapter 11. Retail Pickup from <u>Craft Distilleries</u>, Native Distilleries <u>and Native</u> <u>and Native</u> Wineries</i>	<i>page 61</i>
Subpart 5.	Native Wine	
35.II.5.01	<i>Chapter 01. Applicant Requirements</i>	<i>page 62</i>
35.II.6.05	<i>Chapter 02. Production.....</i>	<i>page 62</i>
35.II.6.06	<i>Chapter 03. <u>Retail Operations</u><u>Taxation</u></i>	<i>page 63</i>
35.II.6.07	<i>Chapter 04. <u>Taxation</u><u>Retail Operations</u>.....</i>	<i>page 63</i>

Subpart 6. Craft and Native Spirits

<u>35.II.6.01</u>	<u>Chapter 01. Applicant Requirements</u>	<u>page 64</u>
<u>35.II.7.02</u>	<u>Chapter 02. Production</u>	<u>page 65</u>
<u>35.II.7.03</u>	<u>Chapter 03. Retail Operations</u>	<u>page 66</u>
<u>35.II.7.04</u>	<u>Chapter 04. Taxation.....</u>	<u>page 66</u>

Subpart 01 General and Administrative

Chapter 01 Definitions

100 Definitions

When used in Title 35, Part II of the Mississippi Administrative Code:

1. “Alcoholic beverage” means any alcoholic liquid, including distilled spirits, as defined by Miss. Mississippi Code Ann. Section 67-1-5, of more than 6% alcohol by weight, and native wines and wine, as defined by Mississippi Miss. Code Ann. Section 67-1-5, of more than 5% alcohol by weight, capable of being consumed by a human being. The term does not include light wines, light spirit products, and beer, as defined by Mississippi Miss. Code Ann. Section 67-3-3.
2. “Bailment warehouse” is a warehousing method whereby alcoholic beverages owned by the vendor are stored in the Liquor Distribution Center (LDC) for subsequent purchase by the Department and shipment to retail permittees.
3. “Board of Tax Appeals” means the three-member appeal body as legally constituted and authorized by statute.
4. “Chief of Enforcement” means the head of the Alcoholic Beverage Control Division Enforcement Section or his designee.
5. “Commissioner” means the Commissioner of the Department of Revenue or his designee.
6. “Craft spirit” is defined as any alcoholic beverage produced in whole or in part in Mississippi by a distillery created under the laws of Mississippi at a location within Mississippi.
- 6.7. “Department” or “Department of Revenue” means the various offices, bureaus, and divisions of the Mississippi Department of Revenue that incorporate the functional duties and responsibilities of the Commissioner as authorized by law.
- 7.8. “Director” means the Office Director of the Alcoholic Beverage Control Division or his designee.
- 8.9. “Division” means the Alcoholic Beverage Control Division of the Department of Revenue and shall include its director, enforcement personnel and all other employees.
- 9.10. “Executive Director” means the Executive Director of the Board of Tax Appeals.
11. “NABC” means the National Alcohol Beverage Control Association.
12. “Native spirit” means any alcoholic beverage produced in Mississippi for sale, manufactured primarily by the distillation of fermented grain, starch, molasses, or sugar produced in Mississippi, including dilutions and mixtures of these beverages, where at least fifty-one percent (51%) of the finished product by volume was obtained from distillation of permitted ingredients grown and produced in Mississippi.
13. “Native wine” means any alcoholic beverage produced in Mississippi for sale, having an alcohol content not to exceed twenty-one percent (21%) by weight and made primarily, at least fifty-one percent (51%), from the alcoholic fermentation of the juice of permitted ingredients grown and produced in Mississippi; provided that bulk concentrated or fortified wines used for blending may be produced without this State and used in producing native wines.
10. “On-premises retailer permittee” means any person issued a permit authorizing
- 11.14. “On-premises retailer permittee” means any person issued a permit authorizing

the sale of alcoholic beverages, including native wines, for consumption on the licensed premises only pursuant to Mississippi Miss. Code Ann. Section 67-1-51(1)(c).

12.15. “Package retailer permittee” means any person issued a permit authorizing such person to operate a store exclusively for the retail sale of sealed and unopened alcoholic beverages pursuant to Mississippi Miss. Code Ann. Section 67-1-51(1)(b).

16. “Permit” means any of the permits issued by the Department pursuant to Mississippi Miss. Code Ann. Section 67-1-51.

17. “Retailer” means a business holding a valid permit allowing sales of alcoholic beverages.

101 (Reserved)

35.II.1.01 revised effective July 28, 2024 March 2, 2026