

Title 35 Department of Revenue

Part II Alcoholic Beverage Control

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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. “NABCA” 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)

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Title 35 Department of Revenue

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Subpart 01 General and Administrative

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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.
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