

Subpart 5 Native Wine

Chapter 01 Applicant Requirements

- 100 Applications for a Native Wine Manufacturer's Permit, a Native Wine Retailer's Permit, or a Native Wine satellite location must be submitted by logging into the Department's Taxpayer Access Point (TAP) and registering for a new liquor permit.
- 101 A permit issued by the Alcohol and Tobacco Tax and Trade Bureau (TTB) is a prerequisite for the issuance of any permit under this chapter. The applicant shall continue to hold a valid permit issued by the TTB at all times while engaging in such business or activity in the state.
- 102 All distance requirements for a permitted premises must be met.
- 103 Permits are valid for one (1) year from the date of issuance and renewed annually. At the time of renewal, the permittee must demonstrate continued compliance with all applicable licensing criteria.
- 104 Failure of a permittee to maintain the qualifications necessary for the issuance of a permit, including failure to pay any taxes due the State, may result in the revocation or suspension of a permit.
- 105 (Reserved)
- 200 Class 3 Native Wine Manufacturer's Permit
- 201 Prior to obtaining a permit, native wine applicants must satisfy the Department that they meet the requirements of Mississippi Code Section 67-1-57.
- 202 (Reserved)
- 300 Native Wine Retailer's Permit
- 301 In order to make sales at its winery or in its immediate vicinity, the holder of a Native Wine Manufacturer's Permit must apply for a Native Wine Retailer's Permit.
- 302 The holder of a Native Wine Manufacturer's Permit may apply for one (1) satellite location retailer's permit. The location must be located in the same county as the native winery.
- 303 Before applying for a Native Wine Retailer's Permit, an applicant must first be issued a Sales Tax Permit, for each location to be permitted.
- 304 (Reserved)

35.II.5.01 revised effective March 2, 2026

Chapter 02 Production

- 100 In order to be classified as a Mississippi native wine at least fifty-one percent (51%) of the finished product by volume shall be made from grapes or other sources produced in Mississippi and defined in Mississippi Code Section 67-5-5.
- 101 The holder of a Class 3 Native Wine Manufacturer's Permit shall be allowed to import bulk and/or fortified wines into this state for use in blending with native wines. Permit holders shall make available to the Department or its representatives all records required by the Federal Government, showing the volume of bulk and/or fortified wines imported for blending or fortifying purposes. The Department shall satisfy itself that the volume of the wines imported does not exceed the volume the permit holder would reasonably be expected to produce from grapes planted in his vineyard, taking into consideration that fifty-one percent (51%) of the wine must be produced from grapes, fruits, berries, honey or vegetables grown and produced in Mississippi.
- 102 The holder of a Native Wine Manufacturer's Permit shall be required to have the words Mississippi Native Wine clearly printed on the label of each bottle.
- 103 All native wines produced under permits issued pursuant to Mississippi Code Section 67-1-51 shall be produced in accordance with the sanitary codes and production standards required by applicable federal statutes and regulations of the TTB.
- 104 (Reserved)

35.II.5.02 revised effective March 2, 2026

Chapter 03 Retail Operations

- 100 The holder of a Native Wine Retailer's Permit may make sales to consumers at the location of the winery, in the immediate vicinity of the winery, or at an approved satellite location. All sale locations must be permitted by the Department.
- 101 Sales made to consumers shall be for either on-premises or off-premises consumption.
- 102 Sales to consumers on-premises may be mixed with other alcoholic beverages not produced at the winery so long as the total volume of the other alcoholic beverage does not exceed twenty percent (20%) of the mixed beverage.
- 103 Sales made to consumers for off-premises consumption must be in originally sealed and unopened containers.
- 104 Native wine retailers may make sales of native wines during the same hours as that allowed for package retailers. Provided, however, the governing body of any location may petition the Department to permit sales by native wine retailers located within their jurisdiction at other times. Upon receipt of a petition, or upon its own motion, the Department shall consider the same and set whatever hours of sale it deems appropriate. A certified copy of the resolution of the governing authority requesting permission must accompany all such petitions.

105 Except as allowed for retail pickups, native wineries shall not make direct sales to Mississippi alcoholic beverage permittees.

106 (Reserved)

35.II.5.03 revised effective March 2, 2026

Chapter 04 Taxation

100 For each location, the holder of a Native Wine Retailer's Permit shall pay the annual tax levied pursuant to Mississippi Code Section 27-71-5. All retail sales are subject to the applicable retail sales tax rate.

101 The holder of a Native Wine Manufacturer's Permit shall pay the annual tax levied pursuant to Mississippi Code Section 27-71-5 on all wine produced in a given year.

102 Permittees shall pay the tax levied pursuant to Mississippi Code Section 27-71-7 on all wine sold in a given year unless that wine is sold for export and sale outside this state or if the wine is given away as free samples pursuant to Mississippi Code Section 67-5-13. This tax shall be remitted monthly.

103 Permittees must provide electronic statements to the Department each month showing:

1. All sales made to consumers at the winery, in its immediate vicinity, or at an approved satellite location;
2. The gallonage produced during the month; and
3. The gallonage sold and exported for sale during the month.

104 Permittees who import bulk or fortified wines from outside this state to be mixed with native wines shall not pay any excise tax on the imported wine.

105 (Reserved)

35.II.5.04 revised effective March 2, 2026

Subpart 5 Native Wine

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- 101 A permit issued by the Alcohol and Tobacco Tax and Trade Bureau (TTB) is a prerequisite for the issuance of any permit under this chapter. The applicant shall continue to hold a valid permit issued by the TTB at all times while engaging in such business or activity in the state.
- 102 All distance requirements for a permitted premises must be met.
- 103 Permits are valid for one (1) year from the date of issuance and renewed annually. At the time of renewal, the permittee must demonstrate continued compliance with all applicable licensing criteria.
- 104 Failure of a permittee to maintain the qualifications necessary for the issuance of a permit, including failure to pay any taxes due the State, may result in the revocation or suspension of a permit.
- 105 (Reserved)
- 200 Class 3 Native Wine Manufacturer's Permit
- 201 Prior to obtaining a permit, native wine applicants must satisfy the Department that they meet the requirements of Mississippi Code Section 67-1-57.
- 202 (Reserved)
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- 302 The holder of a Native Wine Manufacturer's Permit may apply for one (1) satellite location retailer's permit. The location must be located in the same county as the native winery.
- 303 Before applying for a Native Wine Retailer's Permit, an applicant must first be issued a Sales Tax Permit, for each location to be permitted.
- 304 (Reserved)
- ~~106 Prior to obtaining a permit, native wine applicants must satisfy the department that they meet the requirements of Miss. Code Ann. Section 67-1-57.~~

~~107—No person holding any permit issued under the provisions of this chapter shall engage in any business or activity authorized by such permit unless such person shall qualify so to do by complying with all statutes of the United States of America, and all regulations issued pursuant thereto, which are applicable or shall pertain to such business or activity, and shall continue to be so qualified at all times while engaging in such business or activity. As a prerequisite to the issuance of any permit under this chapter, the applicant shall first obtain the required federal occupational stamp for the type of business for which the permit has been applied.~~

~~108—Failure of a permittee to maintain the qualifications necessary for the issuance of a permit, including failure to pay any taxes due the State, may result in the revocation or suspension of a permit.~~

~~300—(Reserved)~~

~~35.II.5.01 revised effective March 2, 2026~~

Chapter 02 Production

100 In order to be classified as a Mississippi native wine at least fifty-one percent (51%) of the finished product by volume shall ~~have been~~be obtained made from grapes or other sources produced in Mississippi and defined in Miss-issippi Code ~~Ann.~~ Section 67-5-5.

101 ~~A~~The holder of a Class 3 Native Wine Manufacturer's Permit shall be allowed to import bulk and/or fortified wines into this state for use in blending with native wines. ~~In addition,~~
~~p~~Permit holders shall make available to the Department or its representatives all records required by the Federal Government, showing the volume of bulk and/or fortified wines imported for blending or fortifying purposes. The Department shall satisfy itself that the volume of the wines imported does not exceed the volume the permit holder would reasonably be expected to produce from grapes planted in his vineyard, taking into consideration that fifty-one percent (51%) of the wine must be produced from grapes, fruits, berries, honey or vegetables grown and produced in Mississippi.

~~102—Persons holding a Class 3 Native Wine Manufacturer's (Producer's) Permit issued pursuant to Miss. Code Ann. Section 67-1-51 shall be required to have the words Mississippi Native Wine clearly printed on the label of each bottle.~~

~~103~~102~~The holder of a Native Wine Manufacturer's Permit shall be required to have the words~~
Mississippi Native Wine clearly printed on the label of each bottle.

~~104~~103All native wines produced under permits issued pursuant to Mississippi ~~Miss.~~ Code ~~Ann.~~ Section 67-1-51 shall be produced in accordance with the sanitary codes and production standards required by applicable federal statutes and regulations of the ~~Alcohol and Tobacco Tax and Trade Bureau and the Food and Drug Administration of the United States Government~~TTB.

104 (Reserved)

35.II.5.02 revised effective March 2, 2026

~~105—~~

Chapter 03—Taxation

- ~~100—Permittees shall pay the annual tax levied pursuant to Miss. Code Ann. Section 27-71-5 on all wine produced in a given year.~~
- ~~101—Permittees shall pay the tax levied pursuant to Miss. Code Ann. Section 27-71-7 on all wine sold in a given year unless that wine is sold for export and sale outside this State or if the wine is given away as free samples pursuant to Miss. Code Ann. Section 67-5-13. This tax shall be remitted monthly.~~
- ~~102—Permittees must provide electronic statements to the Department each month showing:~~
- ~~1. All sales made to consumers at the native winery or in its vicinity;~~
 - ~~2. The gallonage produced during the month; and~~
 - ~~3. Gallonage sold or exported for sale during the month.~~
- ~~103—Permittees who import bulk or fortified wines from outside this State to be mixed with native wines shall not pay any excise tax on the imported wine.~~
- ~~104—(Reserved)~~

Chapter 04³ Retail Operations

- ~~100—A permit shall not be denied based solely on the fact that the proposed winery is located in a county which is considered dry under Miss. Code Ann. Section 67-1-1 et. seq. The holder of a Native Wine Retailer's Permit may make sales to consumers at the location of the winery, in the immediate vicinity of the winery, or at an approved satellite location. All sale locations must be permitted by the Department.~~
- ~~107—~~
- ~~100—A native winery may make sales to consumers at the location of the winery or in its general vicinity. The location of said sales must be pre-approved by the Department.~~
- ~~101—Sales made to consumers shall be for either on-premise or off-premises consumption.~~
- ~~102—Sales to consumers on-premises may be mixed with other alcoholic beverages not produced at the winery so long as the total volume of the other alcoholic beverage does not exceed twenty percent (20%) of the mixed beverage.~~
- ~~101~~~~103~~Sales made to consumers for off-premises consumption must be in originally sealed and unopened containers.
- ~~104—~~Native wine retailers may make sales of native wines during the same hours as that allowed for package retailers. Provided, however, the governing body of any location may petition the Department to permit sales by native wine retailers located within their jurisdiction at other times. Upon receipt of a petition, or upon its own motion, the Department shall consider the same and set whatever hours of sale it deems appropriate. A certified copy of

the resolution of the governing authority requesting permission must accompany all such petitions.

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~~105 Native wineries shall not make direct sales to Mississippi alcoholic beverage permittees. Except as allowed for retail pickups, native wineries shall not make direct sales to Mississippi alcoholic beverage permittees.~~

~~103~~

~~104 Native wines may be possessed and consumed throughout the State.~~

~~106 (Reserved)~~

~~35.II.5.03 revised effective March 2, 2026~~

Chapter 04 Taxation

~~100 For each location, the holder of a Native Wine Retailer's Permit shall pay the annual tax levied pursuant to Mississippi Code Section 27-71-5. All retail sales are subject to the applicable retail sales tax rate.~~

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~~a. All sales made to consumers at the winery, in its immediate vicinity, or at an approved satellite location;~~
~~b. The gallonage produced during the month; and~~
~~c. The gallonage sold and exported for sale during the month.~~

~~104 Permittees who import bulk or fortified wines from outside this state to be mixed with native wines shall not pay any excise tax on the imported wine.~~

~~105 (Reserved)~~

~~35.II.5.04 revised effective March 2, 2026~~

~~108~~