

## **Subpart 6 Craft and Native Spirits**

### **Chapter 01 Application Requirements**

- 100 Applications for a Craft or Native Spirit Manufacturer's Permit, a Craft or Native Spirit Retailer's Permit, a permanent satellite location, or a tasting room location must be submitted by logging in to 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 4 Native Spirit Manufacturer's Permit and Class 5 Craft Spirit Manufacturer's Permit
- 201 Prior to obtaining a permit, craft or native spirit applicants must satisfy the Department that they meet the requirements of Mississippi Code Section 67-1-57.
- 202 (Reserved)
- 300 Craft or Native Spirit Retailer's Permit
- 301 In order to make sales to consumers at its distillery, the holder of a Craft or Native Spirit Manufacturer's Permit must possess a Craft or Native Spirit Retailer's Permit.
- 302 The holder of a Craft or Native Spirit Manufacturer's Permit may apply for one (1) permanent satellite location retailer's permit within the state. The location may only be located in an area that allows for the retail sale of alcoholic beverages.
- 303 The holder of a Craft or Native Spirit Manufacturer's Permit may apply for a tasting room location within five (5) miles of the distillery. Each location must be separately permitted.
- 304 Before applying for a Craft or Native Spirit Retailer's Permit, an applicant must first be issued a Sales Tax Permit, for each location to be permitted.

305 (Reserved)

*35.II.6.01 revised effective March 2, 2026*

## **Chapter 02 Production**

- 100 In order to be classified as a Mississippi craft spirit, the alcoholic beverage must be made in whole or in part in Mississippi by a craft distillery created under the laws of Mississippi.
- 101 In order to be classified as a Mississippi native spirit, at least fifty-one percent (51%) of the finished product, by volume, shall be made from distillation of permitted ingredients grown and produced in Mississippi.
- 102 The holder of a Craft or Native Spirit Manufacturer's Permit shall be required to have the words Mississippi Craft Spirit or Mississippi Native Spirit clearly printed on the label of each bottle.
- 103 All craft or native spirits 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.6.02 revised effective March 2, 2026*

## **Chapter 03 Retail Operations**

- 100 The holder of a Craft or Native Spirit Retailer's Permit may make sales to consumers at the location of the distillery, at an approved satellite location, or at an approved tasting room 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 When selling to consumers for on-premises consumption, a holder of a Craft or Native Spirit Retailer's Permit may sell alcoholic beverages produced by other suppliers.
- 103 Sales made to consumers for off-premises consumption must be in originally sealed and unopened containers.
- 104 Craft or native spirit retailers may make sales of craft or native spirits 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 craft or native spirit 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, craft or native distillers shall not make direct sales to Mississippi alcoholic beverage permittees.

106 (Reserved)

*35II.6.03 revised effective March 2, 2026*

#### **Chapter 04 Taxation**

100 For each location, the holder of a Craft or Native Spirit 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 Craft or Native Spirit Manufacturer's Permit shall pay the annual tax levied pursuant to Mississippi Code Section 27-71-5 on all spirits produced in a given year.

102 Permittees shall pay the tax levied pursuant to Mississippi Code Section 27-71-7 on all spirits sold in a given year unless that spirit is sold for export and sale outside this state or if the spirit 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 distillery, at an approved satellite location, or any approved tasting room location;
2. The gallonage produced during the month; and
3. The gallonage sold and exported for sale during the month.

104 (Reserved)

*35.II.6.04 revised effective March 2, 2026*

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