



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-16-006

July 12, 2016

NOTICE TO BEER AND LIGHT WINE PERMITTEES

Per Section 67-3-25 of the Mississippi Beer Tax Law, a permit authorizing the sale of light wine and /or malt beverage products for consumption shall be construed to authorize the sale of such light wine and/or beer by the bottle (can), by the glass or by draught, and in or from the original package. Sales from other than the original bottle or barrel (or other containers including cans, pouches, kegs, pigs, pins & firkins) are prohibited by Section 67-3-51.

It is, therefore, unlawful for holders or employees of the holders of permits authorizing the sale of light wine and/or malt beverage products at retail to pour or load light wine and/or malt beverage products from open containers (bottles or cans) into frozen drink machines ("slushy" or similar machines) to produce and dispense frozen malt beverage or light wine drinks to consumers.

The use of frozen drink machines to dispense frozen light wine and/or malt beverage products is not, however, prohibited by the Mississippi Beer Tax Law if the following requirements are met:

- The light wine and/or malt beverage products are supplied to the machine via a draft line connected to the original keg, barrel or other large container.
- The kegs, barrels or other large containers of light wine and/or malt beverage have been purchased from licensed beer wholesalers in this state.
- Each end of the keg, barrel or other large container has a label or stamp which clearly lists complete name of the manufacturer of the contents therein.
- Multiple brands of light wine and/or malt beverage products are not combined or mixed before, during or after being supplied to or dispensed from a frozen drink machine.
- Fruits, vegetables, meats or other ingredients or flavorings may not be added to or infused into any light wine or malt beverage products by wholesale or retail beer permit holders..

Please contact the Sales and Use Tax Bureau at 601-923-7177 or ABC Enforcement Division at 601-856-1320 should you need additional information.