



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-12-004

May 22, 2012

NOTICE TO BEER WHOLESALERS

The purpose of this memo is to provide information regarding the qualifications for shipment of malt beverage and light wine products into the State of Mississippi. Under provisions of the Mississippi Beer Tax Law, a manufacturer or importer is required to enter into an agreement with the State of Mississippi and furnish a surety bond guaranteeing compliance with the law.

The law provides that the alcoholic content of malt beverages shall not exceed 5% by weight through June 30, 2012 and 8% by weight effective July 1, 2012. The alcoholic content of light wine shall not exceed 5% by weight. No statement may be shown on any label to indicate that the alcoholic content of the product contained therein exceeds the maximum allowable for malt beverage or light wine products respectively. However, beginning July 1, 2012, the alcoholic content may be stated by volume, (maximum alcohol content not to exceed 10.1% by volume for malt beverage products and 6.25 % by volume for light wine products). **Malt beverages of alcohol content exceeding 5% by weight may not be stored in Mississippi prior to July 1, 2012.**

The law further requires that all malt beverage and light wine products must be qualified with the state before shipment into Mississippi. A cover letter outlining the products and container sizes to be distributed, a copy of the Federal Label Approval, (for malt beverage products), and a certified laboratory analysis showing the alcohol content by weight (and volume if listed on the label) are required to register all malt beverage and light wine products to be distributed in Mississippi. Copies of the actual labels are also required to be submitted for approval if the alcohol content is listed on the label(s).

No malt beverage or light wine is to be shipped or delivered to anyone other than a properly licensed beer and light wine wholesale dealer. All shipments must be made by common carrier.

Every brewer or importer must designate sales territories for each of its brands sold in Mississippi and shall name one (1) licensed beer wholesaler for each territory. If a brewer or importer supplies more than one (1) brand, sales territories may be granted to different wholesalers for each brand.

All shipments of malt beverage and light wine products into Mississippi must be reported to the Department of Revenue using the Brewer's Shipment Report form or similar forms developed by your company providing the required shipment data. The beer and light wine shipment reports are to be filed on or before the 15th of each month and must report all shipments into this state for the prior month. If no shipments are made during a particular calendar month a report of "No Shipments" should be filed with our office. Reports may be e-mailed to ronnie.lynych@dor.ms.gov or mailed to the address below.

If you wish to sell beer and/or light wine to wholesalers in this state you must send a completed Brewer's Agreement to this office along with a surety bond in the amount of \$10,000.00, a copy of your Federal Basic Importer's Permit, and all other materials required for qualification of beer products.

If you have any questions or need further assistance, please contact our office at (601)923-7175 or e-mail to: ronnie.lynych@dor.ms.gov