

Title 35 Mississippi Department of Revenue

Part VIII Miscellaneous Tax

Subpart 1. Beer

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Subpart 01 Beer Tax

Chapter 01 Transportation through Counties which do not Authorize the Sale of Beer

100 The Commissioner and Chairman of the State Tax Commission having received numerous complaints from the enforcement branch of the Alcoholic Beverage Control Division, members of the State Highway Patrol and other law enforcement personnel, that there presently exists in the State the widespread practice of transporting beer from counties wherein said beer is legal into counties where beer is not legal, and the making of sales thereof in such "dry" areas; that the Commissioner feels it is necessary and expedient at this time to enact regulations concerning the transportation of beer through "dry" counties and between counties wherein the sale and possession thereof is legal. In furtherance of the aforesaid purpose, the commissioner does hereby enact, promulgate and adopt the following rules and regulations:

1. Beer shall not be transported through any county in this State which forbids the sale of beer unless by common carrier or unless its transportation is in closed trucks of wholesale beer dealers, the aforesaid trucks carrying the name of the wholesale dealer in large letters on the side of the truck so that it might be easily legible to persons traveling along the highway.
2. All transportation of beer between counties within this State must be accompanied by a bill of lading or an invoice stating the name of the consignor and consignee, the date and time of departure, route to be taken in transit and showing the destination to be into a county or municipality that legally authorizes the sale of beer; or which is accompanied by a load out sheet stating the name of the consignor and that the beer is to be delivered to retailers in a county or municipality which authorizes the sale of beer, the date and time of departure and the route to be taken in transit.
3. Any permittee found in violation of this regulation shall, upon due notice and hearing, have his permit cancelled.
4. Exceptions to this rule may be made upon written authority of the Commissioner permitting the transportation of beer between counties in unusual and necessitous situations.

101 Reserved

Chapter 02 Expiration Date for Permits and Licenses

100 Retail beer permits and licenses shall be issued for twelve (12) months and shall be renewed annually on the first day of the month in which the permit expires.

101 All wholesaler's, manufacturer's and brewpub's licenses to distribute beer in each county will be issued for twelve (12) months and shall be renewed annually on the first day of the month in which the license expires..

102 A permittee that has been issued more than one beer permit will be required to have one expiration date for all beer permits held. Permittees holding more than one beer permit with different expiration dates will be issued prorated beer permits in order to align expiration dates.

103 Temporary permits will be issued to retailers for special events lasting fourteen (14) days or less to expire at the end of the fourteenth day or when the event ceases, whichever occurs first.

104 Reserved

Subpart 02 Gas Severance Tax

Chapter 01 Payment of Tax -- Persons Liable

100 The tax on gas severed from within the state is levied upon the producers of such gas in the proportion of their ownership. The amount of tax on gas retained and used by a producer for fuel shall be paid by the producer. Otherwise, the tax is deducted, withheld, and paid as provided below.

101 The operator, being the person in charge of the production operations, is authorized, empowered, and required to deduct the amount of severance tax from any amount due the owners of such gas before making payments to such owners. Such tax shall become due and payable by the operator to the State Tax Commission.

102 When the operator sells or delivers gas produced by him for owners taking their gas in kind under contracts or agreements requiring the purchaser to pay the owners direct, then the purchaser shall be empowered and required to deduct and withhold the amount of severance tax from any amount due to such owners before making payments to such owners. Such tax shall become due and payable by the purchaser to the State Tax Commission.

103 When payment to the owners for any severed gas is being withheld for any reason by the operator or purchaser, then the operator or purchaser withholding such payment is

empowered and required to deduct and withhold the severance tax from the gross amount of payment being withheld and to remit such tax to the State Tax Commission.

104 Reserved