



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-23-03

May 1, 2023

NOTICE TO ALL BEER RETAILERS AND WHOLESALERS

Senate Bill 2018, as passed during the 2023 Regular Session of the Mississippi Legislature, amended Miss. Code Ann. Section 27-65-17 to repeal the sales tax on wholesale purchases of beer within the State of Mississippi. The effective date is July 1, 2023.

All Mississippi beer permittees purchasing items from a permitted beer wholesaler will no longer pay sales tax on the cost of the beer at the time of purchase. Credit for sales tax paid on wholesale purchases of beer prior to July 1, 2023, may continue to be taken on your sales tax returns until all such credit has been exhausted.

Miss. Code Ann. § 67-3-3 (d) "Beer" means a malt beverage as defined in the Federal Alcohol Administration Act and any rules and regulations adopted pursuant to such act of an alcoholic content of not more than eight percent (8%) by weight.

Sales tax will not be charged on wholesale sales of beer made on or after July 1, 2023. No credit will be allowed for sales tax paid on wholesale purchases of beer made on or after July 1, 2023. Permittees will be responsible for collecting and remitting the 7% sales tax on all retail sales.

Wholesalers and distributors of light wines, light spirit products or beer are still required to file monthly reports of all sales of such light wines, light spirit products or beer with the DOR.

If you have any questions or need further assistance, please contact our office at (601) 923-7015 or email to: sales@dor.ms.gov.

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601-923-7015