

Application Instructions Temporary and Qualified Resort Areas

The Department is authorized to approve certain areas as a temporary resort if the particular location is in the process of being developed as a qualified resort area. A temporary resort area must be defined by a specific boundary or address. The temporary resort area designation is for a term of one year. Prior to the expiration of the year period, the applicant must establish and prove that the proposed area meets all of the statutory qualifications for a qualified resort area. Approval of this type of resort designation is contingent upon the applicant's submitting the following:

- (1) A resolution from the Board of Supervisors of the county where such proposed area is located. The resolution must specifically state that the Board is of the opinion that the area in question is in the process of being developed as a resort area. In addition, the resolution must set forth the basis for the Board's conclusion.
- (2) A map clearly marked to indicate the specific area under consideration.
- (3) A list of steps taken or to be taken in developing the area as a qualified resort area.
- (4) Endorsements by three (3) civic clubs in the area under consideration.
- (5) Assurance from the Sheriff or Chief of Police that he will enforce the Local Option Beverage Control Laws of the State of Mississippi, and the rules and regulations of the Mississippi Department of Revenue.
- (6) Proof of publication of legal notices and all public opinion responses. Legal notice must be printed once each week for two consecutive weeks in a newspaper having general circulation in the area. The notice must state that an application for classification as a temporary resort area is being filed, the contents of the application, and a request for public opinion from residents in the area under consideration, and that approval will permit the sale of alcoholic beverages.

A Qualified Resort Area must be defined by a specific boundary or address. The application must be submitted by the President of the Board of Supervisors or the Mayor and Board of Aldermen that govern the area. In the event the President of the Board of Supervisors or the Mayor and Board refuse to submit such application, the same may be submitted by no less than 100 adult citizens of the community to be affected, and shall in each instance include the following items:

- (1) A map clearly marked to indicate the specific area under consideration.
- (2) Reasons why the particular area should be classified as a qualified resort area.
- (3) Endorsements from three (3) civic clubs in the area under consideration.
- (4) Assurance from the Sheriff or Chief of Police that he will enforce the Local Option Beverage Control Laws of the State of Mississippi, and the rules and regulations of the Mississippi Department of Revenue.
- (5) A certified copy of the order or orders as entered on the minute books of the governing body. In the event that the governing body does not vote in favor

of sponsoring the application, the application may be submitted by a petition of support by no less than 100 adult citizens of the community to be affected.

(6) Proof of publication of legal notices and all public opinion responses. Legal notice must be printed once each week for two consecutive weeks in a newspaper having general circulation in the area. The notice must state that an application for classification as a Qualified Resort Area is being filed, the contents of the application, and a request for public opinion from residents in the area under consideration, and that approval will permit the sale of alcoholic beverages. Adjacent or affected areas may either join in or file objections to the application with the Department.

SUGGESTED FORMAT FOR LEGAL NOTICE OF PROPOSED RESORT AREA

Pursuant to Miss. Code Ann. 67-1-72 notice is hereby given that application is being made for the following described area to be recognized as a "Qualified resort area" (*Describe*)

This application is being filed by (*pick one*)

- 1) More than 100 adult resident citizens of the affected community.
- 2) The Mayor of the aforesaid municipality, or
- 3) Members of the Board of Supervisors of said county.

The said application shall include a map marked to indicate the specific area under consideration as hereinabove described. The reasons why the area should be declared a resort area are (*list reasons*)

Approval of the described area as a resort area will permit the operation of open bars in the area. Expressions of Opinion are requested of residents in the area. Any person wishing to request a hearing before the Board of Tax Appeals on the resort status of the area described herein must request a hearing in writing and it must be received by the Department of Revenue within (15) fifteen days from the first date this notice was published. Requests shall be sent to Chief Counsel, Legal Division, Department of Revenue, P. O. Box 22828, Jackson, MS 39225. The title and address of the applicant is:

THIS, the _____ day of _____ 201____

Date of First Publication: __/__/__