

Chapter 16 Calculation of Permit Fees

- 100 Applicants are required to pay the applicable privilege license tax listed in Miss. Code Section 27-71-5 prior to the issuance of a permit.
- 101 If the amount of a privilege tax is determined by annual production volumes, a permittee will state within its application or renewal its projected production and pay the corresponding privilege license tax. Thereafter, the permittee will submit a report through TAP at the end of each month stating the gallonage it produced during that month. If a monthly output results in the permittee producing more aggregately for the year than it projected on its application, the Department will assess the permittee the applicable license tax increase during the year should the increased output result in an increased tax. If at the end of the permit period a permittee has produced less than originally estimated resulting in any overpayment, it may seek a refund if applicable. A permit will not be renewed until all outstanding privilege license taxes are paid in full and all other renewal requirements are met.
- 102 This calculation monthly report and assessment procedure will be applicable to determining the privilege license tax for all alcoholic beverage permits which are based on production, including, but not limited to, native wineries, native distilleries, and Class 1 manufacturers permits.
- 103 (Reserved)

35.II.3.16 effective August 2, 2021

Chapter 16 Calculation of Permit Fees

- 100 Applicants are required to pay the applicable privilege license tax listed in Miss. Code Section 27-71-5 prior to the issuance of a permit ~~and prior to any subsequent renewal.~~
- 101 If the amount of a privilege tax is determined by annual production volumes, a ~~permittee # applicant~~ will state within its application or renewal its projected production and pay the corresponding privilege license tax. Thereafter, the permittee will submit a report through TAP at the end of each month stating the gallonage it produced during that month. If a monthly output results in the permittee producing more aggregately for the year than it projected on its application, the Department will assess the permittee the applicable license tax increase during the year should the increased output result in an increased tax. If at the end of the permit period a permittee has produced less than originally estimated resulting in any overpayment, it may seek a refund if applicable. Prior to renewal, the applicant will be required to provide proof of actual production for the period covered by the permit. This proof can take the form of records filed by the applicant with the Tobacco Tax and Trade Bureau (TTB) or any other form that documents production to the Division's satisfaction. If the applicant's actual production is greater than projected, the applicant will pay the Division any difference between the tax amount it initially paid based on the projected production and the amount that would have been paid for the actual production. If the applicant's actual production is less than projected, the applicant will receive a refund equal to the difference between the tax amount it initially paid based on the projected production and the amount that would have been paid for the actual production. The privilege license tax required for renewal will be based on the previous year's actual production and will be subject to the same reconciliation process at the end of the permit period. A permit will not be renewed until all outstanding privilege license taxes are paid in full and all other renewal requirements are met.
- 102 This calculation ~~and reconciliation system~~ monthly report and assessment procedure will be applicable to determining the privilege license tax for all alcoholic beverage permits which are based on production, including, but not limited to, native wineries, native distilleries, and Class 1 manufacturers permits.
- 103 (Reserved)

35.II.3.16 effective August 2, 2021