

Chapter 01 Definitions

100 Definitions

When used in this Regulation:

1. “Alcoholic beverage” means any alcoholic liquid, including distilled spirits, as defined by Miss. Code Ann. Section 67-1-5, of more than 4% alcohol by weight, and native wines and wine, as defined by Miss. Code Ann. Section 67-1-5, of more than 5% alcohol by weight, capable of being consumed by a human being. The term does not include wines of 5% or less of alcohol by weight and beer, as defined by Miss. Code Ann. Section 67-3-3, containing not more than 8% alcohol by weight.
2. “Bailment warehouse” is a warehousing method whereby alcoholic beverages owned by the vendor are stored in the Liquor Distribution Center (LDC) for subsequent purchase by the Department and shipment to retail permittees.
3. “Board of Tax Appeals” means the three member appeal body as legally constituted and authorized by statute.
4. “Chief of Enforcement” means the head of the Alcoholic Beverage Control Division Enforcement Section or his designee.
5. “Commissioner” means the Commissioner of the Department of Revenue or his designee.
6. “Department” or “Department of Revenue” means the various offices, bureaus, and divisions of the Mississippi Department of Revenue that incorporate the functional duties and responsibilities of the Commissioner as authorized by law.
7. “Director” means the Director of the Alcoholic Beverage Control Division or his designee.
8. “Division” means the Alcoholic Beverage Control Division of the Department of Revenue and shall include its director, enforcement personnel and all other employees.
9. “Executive Director” means the Executive Director of the Board of Tax Appeals.
10. “NABCA” means the National Alcohol Beverage Control Association.
11. “On-premise retailer permittee” means any person issued a permit authorizing the sale of alcoholic beverages, including native wines, for consumption on the licensed premises only pursuant to Miss. Code Ann. Section 67-1-51 1(c). The term includes qualified hotels, restaurants and clubs, common carriers and qualified resort area permittees.
12. “Package retailer permittee” means any person issued a permit authorizing such person to operate a store exclusively for the retail sale of sealed and unopened alcoholic beverages pursuant to Miss. Code Ann. Section 67-1-51 1(b).
13. “Permit” means any of the permits issued by the Department pursuant to Miss. Code Ann. Section 67-1-51.

101 (Reserved)

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