The **Mississippi Office of Alcoholic Beverage Control** is part of the state’s Department of Revenue. It is tasked with regulating the legal and responsible dispensing of alcoholic beverages within Mississippi.

**WET and DRY COUNTIES**

State law requires localities “opt in” for the sale of alcoholic beverages.

All counties in Mississippi are wet for possession of alcohol.

**NET REVENUE**

MS distributes its revenue into four categories:

- Sales Tax (22.5%)
- Department of Mental Health (7.0%)
- Cities and Counties (2.2%)
- General Fund (68.3%)

$160,070,467  
FY 2022 Revenue

From 2003 through 2016, the Mississippi Office of Alcoholic Beverage Control has contributed more than $1.2 billion to the state.

**ENFORCEMENT**

Mississippi ABC Enforcement is responsible for maintaining fair and equitable enforcement of the Local Option ABC law, prohibition laws, and state beer/light wine laws. To accomplish this mission, the ABC has a total of 36 Enforcement Agents located in nine (9) offices throughout the state. Twelve positions were added due to legalization of medical cannabis. ABC Enforcement also oversees retail permitting for beer, wine, spirits, and medical cannabis.

**HISTORY**

The MS ABC was founded after the state ended its prohibition in 1966. Mississippi was the first state to ratify the 18th Amendment. Alcohol had been illegal in Mississippi since 1907. Mississippi never ratified the 21st Amendment. Mississippi allowed beer in 1933, but no liquor until 1966.
As the state’s wholesaler, the ABC imports, stores, and sells 4 million cases of spirits and wines annually from its 211,000 square foot warehouse, located in South Madison County Industrial Park. ABC stocks 3,700+ SKUs in the warehouse and offers an additional 11,700+ special order SKUs. ABC services over 2,200 Mississippi retail outlets. For items not in its Price Book or its monthly Fine Wine List, ABC develops and maintains business relations throughout the nation to accommodate consumer orders of more than 1,000+ special order products.

MISSISSIPPI OFFICE OF ALCOHOLIC BEVERAGE CONTROL IN ACTION

In 2018, ABC Enforcement submitted approximately 900 offense reports and made 136 purchases of illegal alcohol. In addition, they conducted investigations and destroyed 13 illegal distilleries capable of producing 35,000 gallons of moonshine whiskey per year. Agent also conducted background investigations on over 600 permit and manager applicants and conducted approximately 2,000 compliance inspections on permitted businesses.

DEFINITIONS

Control systems -- jurisdictions that directly control the distribution and sale of beverage alcohol in their borders.

Three-tier system -- the method of alcohol distribution developed after Prohibition in the United States. Producers/manufacturers (first tier) can sell products only to wholesalers/distributors (second tier) who then sell to retailers (third tier).

Revenue Per Capita -- revenue per person.

Wet and dry counties -- Wet jurisdictions are those that permit the sale of spirits, wine, or beer for on-premise and off-premise consumption. Dry jurisdictions prohibit some or all alcohol sales, whether on- or off-premise.


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