

AGENCY

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.

[Department of Revenue](#)
 Mississippi Office of Alcoholic Beverage Control

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.

WET and DRY COUNTIES

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

Mississippi has many wet counties and dry counties. For a full list of the locations, please visit the “Wet & Dry Counties” document located at www.nabca.org.

ENFORCEMENT

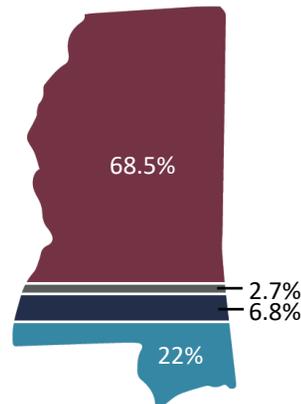
Mississippi ABC Enforcement is responsible for maintaining fair and equitable enforcement of the Local Option ABC law, prohibition laws, and state beer/light wine laws. To accomplish this mission, the ABC has a total of 24 Enforcement Agents located in nine (9) offices throughout the state.

Population 21 and over
(Estimate) (2014) **2,100,000**

NET REVENUE

MS distributes its revenue into four categories:

- Sales Tax (22%)
- Department of Mental Health (6.8%)
- Cities and Counties (2.7%)
- General Fund (68.5%)



Figures are from 2015

\$105,519,375
 FY 2015 Revenue

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

DISTRIBUTION

As the state's wholesaler, the ABC imports, stores, and sells 3 million cases of spirits and wines annually from its 211,000 square foot warehouse, located in South Madison County Industrial Park. ABC offers Mississippi's 2,000 retail outlets almost 5,000 brands and sizes of beverage alcohol. 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 special products.

Tax per standard drink:

SPIRITS: \$0.044

WINE: \$0.087

BEER: \$0.040

Does jurisdiction allow
direct shipping of wine?



OUTLETS AND GROCERY STORES

Mississippi is the wholesaler for all Alcoholic Beverages, which includes wines containing more than 5% alcohol by weight and distilled spirits containing more than 4% alcohol by weight. The state does not own or operate any package retail locations, they are all privately operated with a limit of one (1) package store permit. Currently Mississippi has approximately 600 package stores and 1,500 additional ABC permitted businesses. There are approximately 10,000 beer and light wine (less than 5% alcohol by weight) permits.

- Mississippi does not restrict the density of off-premises or package retailer permits
- Mississippi does not allow sale of alcoholic beverage in convenience or grocery stores
- Waiters/waitresses must be eighteen (18) years old to act as a server of alcohol and bartenders must be twenty-one (21) years old
- Beer and light wines are sold in convenience or grocery stores
- Cities/Counties can petition the Department of Revenue requesting an extension of hours of sale for alcoholic beverages, including Sunday sales, for on-premises businesses
- Keg registration is not required
- For every 100,000 residents ages 21 and older there are 36.3 spirits outlets
- No alcohol server training law in the state of Mississippi

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.

Sources: 2016 Survey Database, State Alcohol Tax Rates (July 2016), Educational Awards Program Reports for 2014-2015, Mississippi Office of Alcoholic Beverage Control, The Beverage Information Group's 2015 Fact Book, Alcohol Policy Information System (APIS)