

## 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](http://www.nabca.org).

## ENFORCEMENT

MS ABC Enforcement is responsible for maintaining fair and equitable enforcement of the Local Option laws, the prohibition laws, and state beer laws. To accomplish this mission, the ABC positioned twenty-four certified law enforcement agents throughout Mississippi.

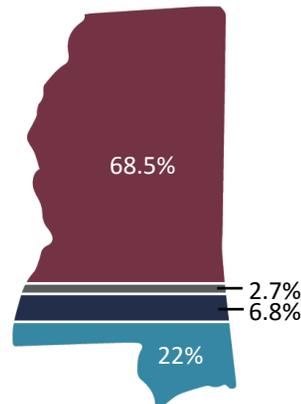
Since 1966, ABC agents have successfully prosecuted in excess of 40,000 liquor law violations and destroyed approximately 3,000 illicit whiskey stills.

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.

Does jurisdiction allow direct shipping of wine?



Tax per standard drink:

**SPIRITS: \$0.045**

**WINE: \$0.157**

**BEER: \$0.095**

## OUTLETS AND GROCERY STORES

Mississippi holds control on spirits and wine at wholesale and retail. The state has 550 individually owned and operated package stores and 2,000 individually owned retail outlets.

- Mississippi does not have policies that regulate the density of off-premise outlets in a neighborhood/precinct/condensed area
- Jurisdiction does not allow the sale of spirituous liquor in convenience stores
- Servers must be 18 years old and older to serve beer at on-premise outlets, and employees at off-premise outlets must be at 21 to sell beer
- The sale of beer and light wine are permitted in grocery stores
- Sunday sales are allowed. There are Sunday sales for on-premise, but not for off-premise.
- Keg registration is not required
- For every 100,000 residents ages 21 and older, there are 36.3 spirits outlets
- No beverage service training law in the state

## MISSISSIPPI OFFICE OF ALCOHOLIC BEVERAGE CONTROL IN ACTION



In 2016, ABC Enforcement submitted approximately 1,100 Offense Reports and made approximately 150 purchases of illegal alcohol. In addition, they conducted investigations and seized/destroyed 13 Illegal Moonshine distilleries. Enforcement also conducted background investigations on over 650 permit and manager applicants and 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)