

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 84th General Assembly  
3 Regular Session, 2003

# A Bill

SENATE BILL 826

4  
5 By: Senator Wooldridge  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO INCREASE VARIOUS ALCOHOLIC BEVERAGE  
10 PERMIT FEES; AND FOR OTHER PURPOSES.  
11

### Subtitle

12  
13 AN ACT TO INCREASE ALCOHOLIC BEVERAGE  
14 PERMIT FEES.  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. Arkansas Code § 3-5-205(a), pertaining to alcoholic  
20 beverage privilege taxes, is amended to read as follows:

21 (a) For the privilege of doing business, there shall, each fiscal year  
22 beginning July 1, be assessed, levied, and collected:

23 (1) From each wholesale dealer or broker, or distributor in  
24 light wine or beer, a special tax of ~~two hundred fifty dollars (\$250)~~ five  
25 hundred dollars (\$500) for each county in which the broker, distributor, or  
26 wholesale dealer operates. However, in no event shall the tax exceed ~~one~~  
27 ~~thousand dollars (\$1,000)~~ two thousand dollars (\$2,000) for any one (1)  
28 broker, distributor, or wholesale dealer.

29 (2) From each manufacturer of beer a special tax of five hundred  
30 dollars (\$500);

31 (3) From each retail dealer of nonintoxicating liquor, a special  
32 tax of ~~two hundred dollars (\$200)~~ three hundred dollars (\$300).  
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34 SECTION 2. Arkansas Code § 3-5-407(3), pertaining to native wine  
35 license fees, is amended to read as follows:

36 (3) For the privilege of selling native wine, except by a



1 manufacturer at his winery, there shall be paid for each retail dealer's  
2 license a fee of ~~fifteen dollars (\$15.00)~~ seventy-five (\$75.00);

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4 SECTION 3. Arkansas Code § 3-7-111(a)(1), pertaining to alcoholic  
5 beverage privilege taxes, is amended to read as follows:

6 (a)(1) In addition to all other fees and taxes now imposed by law,  
7 there is levied and shall be collected the following additional fees and  
8 taxes:

9 (A) An additional tax of five cents (5¢) per case on each  
10 case of native wine produced and sold in this state, including light wines,  
11 wine coolers, and any other mixture containing the fermented juices of  
12 grapes, berries, fruits, or vegetables, regardless of the percentage of  
13 alcoholic content, the tax to be paid by the manufacturer of the wine;

14 (B) A consumer enforcement tax of twenty-five cents (25¢)  
15 per thirty-two (32) gallon barrel of beer which may be passed on by the  
16 retailer to the consumer or may be absorbed by the retailer, the tax to be  
17 collected by the beer wholesalers acting as agent for the state;

18 (C) In addition to the fee imposed for the privilege of  
19 operating a dispensary under § 3-4-604, an additional fee of ~~one hundred~~  
20 ~~dollars (\$100)~~ two thousand one hundred dollars (\$2,100) for the issuance of  
21 each permit; and

22 (D) In addition to the permit fee now imposed under § 3-4-  
23 605 for the privilege of storing, transporting, and selling at wholesale  
24 spirituous, vinous, or malt liquors, an additional tax of ~~three hundred~~  
25 ~~dollars (\$300)~~ four thousand three hundred dollars (\$4,300).

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27 SECTION 4. Arkansas Code § 3-9-212(a), pertaining to hotel and  
28 restaurant alcoholic beverage permits, is amended to read as follows:

29 (a) Each application for a permit shall be accompanied by a permit fee  
30 in the following applicable amount:

31 Hotel, having fewer than 100 rooms	<del>\$ 500</del> <u>\$1,000</u>
32 Hotel, having 100 or more rooms	<del>1,000-</del> <u>\$2,000</u>
33 Restaurant, having a seating capacity of less	
34 than 100 persons	<del>500</del> <u>\$1,000</u>
35 Restaurant, having a seating capacity of 100	
36 or more persons	<del>1,000-</del> <u>\$2,000</u>

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2 SECTION 5. Arkansas Code § 3-9-222(b)(1), pertaining to private club  
3 license fees, is amended to read as follows:

4 (b)(1) The application for a private club shall be accompanied by an  
5 annual permit fee of ~~five hundred dollars (\$500)~~ one thousand dollars  
6 (\$1,000).

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8 SECTION 6. Arkansas Code § 3-9-301(3), pertaining to a license to sell  
9 wine, is amended to read as follows:

10 (3) "License" means a license to sell wine in a restaurant or  
11 cafe as defined herein. An annual fee of ~~fifty dollars (\$50.00)~~ two hundred  
12 and fifty dollars (\$250) shall be paid for each license or renewal thereof.  
13 All moneys derived from such fees shall be deposited in the State Treasury as  
14 general revenues to the credit of the State Apportionment Fund, there to be  
15 allocated and transferred to the various funds, fund accounts, and accounts  
16 participating in general revenues in the respective proportions to each as  
17 provided by law, and to be used for the respective purposes set forth in the  
18 Revenue Stabilization Law of Arkansas, § 19-5-101 et seq.

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20 SECTION 7. If this bill and House Bill 1945 as introduced in the  
21 Eighty Fourth General Assembly both become law, Section 4 in this bill  
22 amending the permit fees in Arkansas Code § 3-9-212(a) shall supercede the  
23 permit fees set forth in House Bill 1945 for Arkansas Code § 3-9-212(a). The  
24 Arkansas Code Revision Commission is instructed to use the fees for Arkansas  
25 Code § 3-9-212(a) set forth in this bill without regard to which of the two  
26 bills named in this section becomes law first.

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28 SECTION 8. EMERGENCY CLAUSE. It is found and determined by the  
29 General Assembly of the State of Arkansas that revenue available for the  
30 support of necessary state services has declined during the last twelve (12)  
31 months as a result of the nationwide economic slow down; that without  
32 additional revenue some state services will be reduced or eliminated; that  
33 some Arkansans will suffer as a result of service reductions or cuts; and  
34 that this act is immediately necessary because this bill will provide the  
35 necessary revenue to avoid state service reductions or cuts. Therefore, an  
36 emergency is declared to exist and this act being necessary for the

1 preservation of the public peace, health and safety shall become effective on  
2 July 1, 2003.

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