

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

A Bill

Call Item 17

HOUSE BILL 1045

4
5 By: Representative Lamoureux
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For An Act To Be Entitled

9 AN ACT TO RAISE ADDITIONAL REVENUE BY TRIPLING
10 ALL FINES FOR ALCOHOLIC BEVERAGE CONTROL PERMIT
11 VIOLATIONS; AND FOR OTHER PURPOSES.
12

Subtitle

13 TO RAISE ADDITIONAL REVENUE BY TRIPLING
14 ALL FINES FOR ALCOHOLIC BEVERAGE CONTROL
15 PERMIT VIOLATIONS.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code § 3-5-205, regarding the privilege tax for
22 liquor licenses, is amended to read as follows:

23 3-5-205. Privilege tax - Levy and collection - Exception.

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

26 (1) From each wholesale dealer or broker, or distributor in
27 light wine or beer, a special tax of ~~two hundred fifty dollars (\$250)~~ seven
28 hundred fifty dollars (\$750) for each county in which the broker,
29 distributor, or wholesale dealer operates. However, in no event shall the
30 tax exceed ~~one thousand dollars (\$1,000)~~ three thousand dollars (\$3,000) for
31 any one (1) broker, distributor, or wholesale dealer;

32 (2) From each manufacturer of beer a special tax of ~~five hundred~~
33 ~~dollars (\$500)~~ one thousand five hundred dollars (\$1,500);

34 (3) From each retail dealer of nonintoxicating liquor, a special
35 tax of ~~two hundred dollars (\$200)~~ six hundred dollars (\$600).

36 (b) The tax shall be due and payable at each place where the business



1 of the wholesale dealer, manufacturer, distributor, or retail dealer, as the
 2 case may be, is carried on.

3 (c) All special taxes shall become due and payable on or before June
 4 30 of each calendar year for the fiscal year beginning July 1 or on
 5 commencing business on which the tax is imposed.

6 (d) The tax shall be levied, assessed, and collected by such methods,
 7 within the limitations prescribed in this subchapter, and under such
 8 regulations as may be regularly provided.

9 (e) However, a grower of grapes and other fruits may manufacture and
 10 sell wine upon the premises of the grower in original packages of not less
 11 than one-fourth (1/4) of a gallon from grapes and other fruits actually grown
 12 by the party so manufacturing wine upon his own premises, free from the
 13 license fees and taxes provided in this subchapter. A "grower" is defined to
 14 be one who actually grows and produces grapes and other fruits upon his own
 15 premises or upon the premises occupied by him as a tenant.

16 (f)(1) However, any person in this state may manufacture home-brewed
 17 beer or home-manufactured wine:

18 (A) Upon his or her own premises free from the license
 19 fees and taxes provided in this subchapter;

20 (B) For consumption by the manufacturer and his or her
 21 family and guests, but not for sale; and

22 (C) In quantities not to exceed two hundred (200) gallons
 23 per calendar year if there are two (2) or more adults in the household, or
 24 one hundred (100) gallons if there is only one (1) adult in the household.

25 (2) While the manufacture of beer or wine is declared to be a
 26 privilege, the home manufacture of beer or wine in quantities not to exceed
 27 two hundred (200) gallons per calendar year shall be exempted from §§ 3-4-
 28 101, 3-4-602, 3-5-205(a)-(e), 3-5-206, and 3-5-211.

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 30 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
 31 General Assembly of the State of Arkansas that the state is experiencing
 32 budget shortfalls due to a decline in the economic conditions in the state;
 33 that additional revenue is needed to fund essential services; that without
 34 the additional tax levied under this act, the state will be forced to cut
 35 programs and services that assist the most needy citizens of the State of
 36 Arkansas; and that this act is immediately necessary to levy additional

1 excise taxes on alcoholic beverage permit holders to prevent state programs
2 and services from being cut. Therefore, an emergency is declared to exist
3 and this act being immediately necessary for the preservation of the public
4 peace, health, and safety shall become effective on:

5 (1) The date of its approval by the Governor;

6 (2) If the bill is neither approved nor vetoed by the Governor, the
7 expiration of the period of time during which the Governor may veto the bill;
8 or

9 (3) If the bill is vetoed by the Governor and the veto is overridden,
10 the date the last house overrides the veto.

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