

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

A Bill

Call Item 17

HOUSE BILL 1048

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5 By: Representative Lamoureux
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For An Act To Be Entitled

9 AN ACT TO INCREASE THE TAX ON SPIRITUOUS LIQUOR,
10 PREMIXED SPIRITUOUS LIQUOR, AND LIGHT SPIRITUOUS
11 LIQUOR; AND FOR OTHER PURPOSES.
12

Subtitle

14 TO INCREASE THE TAX ON SPIRITUOUS
15 LIQUOR, PREMIXED SPIRITUOUS LIQUOR, AND
16 LIGHT SPIRITUOUS LIQUOR.
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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 § 3-7-104(1)(A), regarding the rate of tax on
22 alcoholic beverages sold in the state, is amended to read as follows:

23 (1)(A) A tax at the rate of ~~two dollars and fifty cents (\$2.50)~~
24 five dollars (\$5.00) on each gallon of spirituous liquor sold or offered for
25 sale in the State of Arkansas.
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27 SECTION 2. Arkansas Code § 3-7-104(2)(A), regarding the rate of tax on
28 alcoholic beverages sold in the state, is amended to read as follows:

29 (2)(A) A tax at the rate of ~~one dollar (\$1.00)~~ two dollars
30 (\$2.00) on each gallon of premixed spirituous liquor sold or offered for sale
31 in the State of Arkansas.
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33 SECTION 3. Arkansas Code § 3-7-104(3)(A), regarding the rate of tax on
34 alcoholic beverages sold in the state, is amended to read as follows:

35 (3)(A) A tax at the rate of ~~fifty cents (50¢)~~ one dollar (\$1.00)
36 on each gallon of light spirituous liquor sold or offered for sale in the



1 State of Arkansas.

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SECTION 4. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that the state is experiencing budget shortfalls due to a decline in the economic conditions in the state; that additional revenue is needed to fund essential services; that without the additional tax levied under this act, the state will be forced to cut programs and services that assist the most needy citizens of the State of Arkansas; and that this act is immediately necessary to levy additional excise taxes on alcoholic beverages to prevent state programs and services from being cut. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2003.