

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

# A Bill

SENATE BILL 725

5 By: Senators Files, Hester, B. Sample, Hickey, Rapert, Teague, Rice  
6 By: Representatives Rushing, Jean, Linck, Cozart, M. Gray, Beck, Lemons, Petty, Vaught, Lundstrum,  
7 Henderson, G. Hodges, Gates, B. Smith, Pitsch, Boyd, Richmond, Lowery, Drown, Sullivan, Farrer, G.  
8 McGill, Bentley, Eaves, Speaks, Brown, Gonzales, Copeland, Eads, Wallace, Vines, Tosh, Bell, McElroy,  
9 Womack, Hickerson

## For An Act To Be Entitled

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11 AN ACT TO AMEND THE ARKANSAS SOFT DRINK TAX ACT; TO  
12 AMEND THE CALCULATION OF TAXES ON SOFT DRINK SYRUP  
13 AND SIMPLE SYRUP; AND FOR OTHER PURPOSES.  
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## Subtitle

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17 TO AMEND THE ARKANSAS SOFT DRINK TAX ACT;  
18 AND TO AMEND THE CALCULATION OF TAXES ON  
19 SOFT DRINK SYRUP AND SIMPLE SYRUP.  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 SECTION 1. Arkansas Code § 26-57-904(a)(1), concerning the rate of tax  
26 levied on soft drinks, is amended to read as follows:

27 (1) ~~Two dollars (\$2.00) per gallon per gallon for each gallon of~~  
28 ~~soft drink syrup or simple syrup sold or offered for sale in the State of~~  
29 ~~Arkansas~~ When a package or container of soft drink syrup or simple syrup is  
30 sold or offered for sale in Arkansas and the soft drink syrup or simple syrup  
31 is for the purpose of producing a liquid soft drink, then the tax on the sale  
32 of each package or container shall be equal to twenty-one cents (21¢) for  
33 each gallon of soft drink that may be produced from each package or container  
34 by following the manufacturer's directions;  
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36 SECTION 2. Section 1 this act is effective on the first day of the



1 calendar month following the effective date of this act.

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