

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

HOUSE BILL 1744

5 By: Representative Capp
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For An Act To Be Entitled

8 AN ACT TO CLARIFY THE PROCESS FOR PAYING TAXES FOR
9 SHIPMENTS OF WINE UNDER THE DIRECT SHIPMENT OF VINOUS
10 LIQUOR ACT; AND FOR OTHER PURPOSES.
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Subtitle

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13 TO CLARIFY THE PROCESS FOR PAYING TAXES
14 FOR SHIPMENTS OF WINE UNDER THE DIRECT
15 SHIPMENT OF VINOUS LIQUOR ACT.
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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 § 3-5-1704(a), concerning the payment of
22 taxes on wine purchased under the Direct Shipment of Vinous Liquor Act, is
23 amended to add an additional subdivision to read as follows:

24 (3) A winery shall source the collection of sales and use taxes
25 to the purchaser's delivery address in accordance with § 26-52-521(b)(2).
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