

"AN ACT TO EXEMPT ALL WINES SOLD IN ARKANSAS FOR USE AS SACRAMENTAL WINE FROM ALL GALLONAGE AND OTHER TAXES LEVIED BY THE STATE; TO REQUIRE SACRAMENTAL WINE SOLD IN THE STATE TO HAVE ATTACHED TO EACH CONTAINER THEREOF A DECAL SHOWING THE SAME AS SACRAMENTAL WINE; TO ALLOW ARKANSAS NATIVE WINE TO BE SHIPPED OUT OF THE STATE BY COMMON CARRIER; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. All wines sold in the State of Arkansas for use as sacramental wine shall hereafter be exempt from all taxes levied on wine by the State of Arkansas. Each container of such sacramental wine sold in the State shall have attached thereto a decal containing the words "Sacramental Wine". Such decal shall be provided and attached to the containers by wineries selling sacramental wine in the State.

SECTION 2. Hereafter, it is lawful for any winery in the State of Arkansas to ship wines out of the State by common carrier or other appropriate parcel delivery service and for common carriers and other appropriate parcel delivery services to accept wine from Arkansas wineries for delivery outside the State of Arkansas.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

APPROVED: April 13, 1987

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