

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**  
4 **By: Representative Willems**

**A BILL ACT 913 OF 1991**  
**HOUSE BILL 1806**

**For An Act To Be Entitled**

8 "AN ACT TO AMEND ARKANSAS CODE 3-5-409 TO PROVIDE THAT ANY  
9 PERSON MAY MANUFACTURE WINE FOR CONSUMPTION IN HIS HOME;  
10 AND FOR OTHER PURPOSES."

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

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14 SECTION 1. Arkansas Code 3-5-409 is hereby amended to read as follows:

15 "3-5-409. Tax on manufacture and sale - Exception.

16 (a) (1) Under the provisions of this subchapter, for the privilege of  
17 manufacturing wine and for selling it at the winery or in this state, there is  
18 imposed, assessed, and levied a tax of seventy-five cents (75¢) per gallon  
19 upon all the wine manufactured and sold in this state under the provisions of  
20 this subchapter.

21 (2) For the privilege of manufacturing light wine under the  
22 provisions of this subchapter, and for selling it at the winery or in this  
23 state, there is imposed, assessed, and levied a tax of twenty-five cents (25¢)  
24 per gallon upon all light wine manufactured and sold in this state under the  
25 provisions of this subchapter.

26 (b) By consent of the Director of the Department of Finance and  
27 Administration, the manufacturer may file a bond with the director, the bond  
28 to be approved by him, which will entitle the manufacturer to the privilege of  
29 making settlement of his taxes every thirty (30) days, the time to be set by  
30 the director.

31 (c) However, any person in this state shall have the right to  
32 manufacture, free from the tax, from grapes, berries, or other fruits or  
33 vegetables grown in the State of Arkansas, native wine or light wine for  
34 consumption in their home by themselves and guests but not for sale, in  
35 quantities not to exceed two hundred (200) gallons."

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1 SECTION 2. All provisions of this act of a general and permanent nature  
2 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
3 Revision Commission shall incorporate the same in the Code.

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5 SECTION 3. If any provision of this act or the application thereof to  
6 any person or circumstance is held invalid, such invalidity shall not affect  
7 other provisions or applications of the act which can be given effect without  
8 the invalid provision or application, and to this end the provisions of this  
9 act are declared to be severable.

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11 SECTION 4. All laws and parts of laws in conflict with this act are  
12 hereby repealed.

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14 */s/Frank Willems*

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16 APPROVED: 3/29/91

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