Stricken language would be deleted from and underlined language would be added to present law.

Act 673 of the Regular Session

State of Arkansas
91st General Assembly
Regular Session, 2017

By: Representative Capp

For An Act To Be Entitled

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

Subtitle
TO CLARIFY THE PROCESS FOR PAYING TAXES
FOR SHIPMENTS OF WINE UNDER THE DIRECT
SHIPMENT OF VINOUS LIQUOR ACT.

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

SECTION 1. Arkansas Code § 3-5-1704(a), concerning the payment of
taxes on wine purchased under the Direct Shipment of Vinous Liquor Act, is
amended to add an additional subdivision to read as follows:

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

APPROVED: 03/27/2017