

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

Act 666 of the Regular Session

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007
4

As Engrossed: H3/12/07

A Bill

HOUSE BILL 1518

5 By: Representative D. Evans
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8 **For An Act To Be Entitled**

9 AN ACT TO AUTHORIZE THE DIRECT ASSESSMENT OF
10 LIQUOR AND WINE EXCISE TAXES FOR PERSONS WHO
11 PURCHASE UNTAXED LIQUOR AND WINE; AND FOR OTHER
12 PURPOSES.
13

14 **Subtitle**

15 TO AUTHORIZE THE DIRECT ASSESSMENT OF
16 LIQUOR AND WINE EXCISE TAXES.
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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 3-3-216, concerning the possession or sale of*
22 *untaxed liquor, is amended to read as follows:*

23 *(a) It shall be unlawful for any person to buy, bargain, sell, loan,*
24 *own, have in possession, or knowingly transport in this state any*
25 *intoxicating liquor of any kind, as defined in §3-8-201, upon which the*
26 *Arkansas excise tax prescribed by law has not been paid.*

27 *(b) Any person who shall violate the provisions of this section shall*
28 *be guilty of a Class B misdemeanor and in addition to the applicable criminal*
29 *penalties, shall be subject to a civil penalty equal to the amount of all*
30 *excise tax levied on such intoxicating liquor at the rates imposed on*
31 *alcoholic beverages under Chapter 7 of the Arkansas Alcoholic Control Act,*
32 *§§3-7-101 et seq.*

33 *(c) The Arkansas Department of Finance and Administration shall assess*
34 *and administer the civil penalty set forth in subsection (b) of this section*
35 *under the provisions of the Arkansas Tax Procedure Act and shall promulgate*



1 any rules necessary for the proper administration and enforcement of the
2 civil penalty.

3 ~~(e)~~(d) However, it shall constitute a Class A misdemeanor for any
4 person to transport intoxicating liquor of any kind, as defined in §3-8-201,
5 from another state without the Arkansas excise tax having been paid on the
6 liquor of any kind, as defined in §3-8-201, if the court determines that the
7 defendant was transporting the intoxicating liquor of any kind, as defined in
8 §3-8-201, for the purpose of resale.

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/s/ D. Evans

APPROVED: 3/29/2007