

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 869 of the Regular Session

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

As Engrossed: S3/19/07

A Bill

SENATE BILL 1004

4  
5 By: Senator Malone  
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8 **For An Act To Be Entitled**

9 AN ACT CONCERNING THE RETAIL BEER TAX; AND FOR  
10 OTHER PURPOSES.

11  
12 **Subtitle**

13 AN ACT CONCERNING THE RETAIL BEER TAX.  
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16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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18 *SECTION 1. Arkansas Code § 3-7-201, concerning the retail tax on beer,*  
19 *is amended to add a new subsection to read as follows:*

20 *(f)(1) Beginning July 1, 2007, there is levied a special alcoholic*  
21 *beverage excise tax of one percent (1%) upon all retail receipts or proceeds*  
22 *derived from the sale of beer.*

23 *(2) The revenues derived from the excise tax on beer levied*  
24 *under subdivision (f)(1) of this section shall be deposited into the General*  
25 *Revenue Fund Account of the State Apportionment Fund to be distributed as*  
26 *general revenue.*

27  
28 *SECTION 2. EMERGENCY CLAUSE. It is found and determined by the*  
29 *General Assembly of the State of Arkansas that the current excise tax on beer*  
30 *expires on June 30, 2007 and that in order to maintain continuity with the*  
31 *state fiscal year this act must become effective on July 1, 2007. Therefore,*  
32 *an emergency is declared to exist and this act being necessary for the*  
33 *preservation of the public peace, health, and safety shall become effective*  
34 *on July 1, 2007.*  
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*/s/ Malo*

*APPROVED: 4/3/2007e*