

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

As Engrossed: S2/21/11
A Bill

SENATE BILL 248

5 By: Senators Madison, D. Johnson
6 By: Representatives Williams, J. Edwards
7

8 **For An Act To Be Entitled**

9 AN ACT TO MAKE VARIOUS CORRECTIONS TO TITLE 3 OF THE
10 ARKANSAS CODE OF 1987 CONCERNING ALCOHOLIC BEVERAGES;
11 AND FOR OTHER PURPOSES.
12
13

14 **Subtitle**

15 AN ACT TO MAKE VARIOUS CORRECTIONS TO
16 TITLE 3 OF THE ARKANSAS CODE OF 1987
17 CONCERNING ALCOHOLIC BEVERAGES.
18
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 3-5-1102(10) is amended to read as follows
23 to clarify a definition:

24 ~~(10)(10)(A)~~ "Supplier" means a manufacturer or importer of beer
25 and light wine brands as registered with the ~~director~~, director.

26 (B) "Supplier" does not include a small brewery under the
27 Arkansas Native Brewery Act, § 3-5-1401 et seq.;
28

29 *SECTION 2. Arkansas Code § 3-7-201 is amended to read as follows:*

30 *"3-7-201. Tax imposed – Collection.*

31 *(a)(1) There is levied a special alcoholic beverage excise tax of*
32 *three percent (3%) upon all retail receipts or proceeds derived from the sale*
33 *of liquor, cordials, liqueurs, specialties, and sparkling and still wines.*
34 *The tax shall be and is in addition to all other taxes now imposed and*
35 *cumulative to the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.*

36 *(2) Native wine sold at retail in this state shall be subject to*



1 the special alcoholic beverage excise tax levied upon all retail receipts or
2 proceeds derived from the sale of liquor, cordials, liqueurs, specialties,
3 and sparkling and still wines under the provisions of this section.

4 ~~(3)(A) There is levied a special alcoholic beverage excise tax~~
5 ~~of three percent (3%) upon all retail receipts or proceeds derived from the~~
6 ~~sale of beer.~~

7 ~~(B) The tax shall be in addition to all other taxes now~~
8 ~~imposed by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.~~

9 (b) It shall be the duty of every retailer in this state to collect
10 the tax from the consumer in addition to the established retail price of
11 beer, liquor, cordials, liqueurs, specialties, and sparkling and still wines
12 and to file a return and remittance with the Director of the Department of
13 Finance and Administration on or before the twentieth day of each calendar
14 month for the preceding month.

15 (c) Failure to file the return and remittance on the due date shall be
16 cause for the director to enter an assessment for the return and remittance
17 and add as a penalty ten percent (10%) of the amount of tax found to be due.

18 (d) Returns shall be filed upon forms prescribed by the director in
19 accordance with such regulations as the director may promulgate hereunder.

20 ~~(e)(1) The revenues derived from the excise tax on beer levied under~~
21 ~~subdivision (a)(3) of this section shall be deposited in the Department of~~
22 ~~Human Services Grants Fund Account to be distributed as follows:~~

23 ~~(A)(i) Twenty percent (20%) of the funds shall be used to~~
24 ~~provide subsidized child care for low income families.~~

25 ~~(ii) The low income families shall not include~~
26 ~~families in the Transitional Employment Assistance Program; and~~

27 ~~(B) Eighty percent (80%) of the funds shall be used to~~
28 ~~support and expand the Arkansas Better Chance Program of the Department of~~
29 ~~Human Services.~~

30 ~~(2) On June 30 of any year, the balance of the funds derived~~
31 ~~from the excise tax on beer levied under subsection (a) of this section may~~
32 ~~be carried forward into the next fiscal year, there to be used for the same~~
33 ~~purposes.~~

34 ~~(3)(A) The revenues derived from the excise tax on beer levied~~
35 ~~under subsection (a) of this section shall be supplementary to the Child Care~~
36 ~~Development Fund.~~

1 ~~(B) These funds shall be exempt from budgetary cuts,~~
2 ~~reductions, or eliminations caused by a deficiency of general revenues.~~

3 ~~(4)(A) The excise tax on beer levied under subdivision (a)(3) of~~
4 ~~this section shall not extend past June 30, 2007.~~

5 ~~(B) After June 30, 2007, the~~ The State Board of Education
6 and the Department of Education shall fully budget, fund, and expend or
7 commit to expend the ~~replacement~~ general revenue replacing the revenue
8 derived from the previously imposed special alcoholic beverage excise tax on
9 beer in addition to any other funding provided by law for essential programs
10 such as subsidized child care for low-income families, the Arkansas Better
11 Chance Program, and the Child Care Development Fund in an amount equal to the
12 appropriation level for the Arkansas Better Chance Program.

13 (f)(1) ~~Beginning July 1, 2007, there~~ There is levied a special
14 alcoholic beverage excise tax of one percent (1%) upon all retail receipts or
15 proceeds derived from the sale of beer.

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

20
21 SECTION 3. Arkansas Code § 3-9-216(b)(1) is amended to read as follows
22 to clarify a reference:

23 (1) Is located in the same city as a large attendance facility
24 authorized to sell ~~liquor~~ alcoholic beverages for on-premises consumption on
25 Sundays under subsection (a) of this section; and

26
27 SECTION 4. DO NOT CODIFY. The enactment and adoption of this act
28 shall not repeal, expressly or impliedly, the acts passed at the regular
29 session of the Eighty-Eighth General Assembly. All such acts shall have the
30 full force and effect and, so far as those acts intentionally vary from or
31 conflict with any provision contained in this act, those acts shall have the
32 effect of subsequent acts and as amending or repealing the appropriate parts
33 of the Arkansas Code of 1987.

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35 /s/Madison

36 APPROVED: 04/01/2011