Stricken language would be deleted from and underlined language would be added to present law. Act 671 of the Regular Session

1	State of Arkansas	As Engrossed: H2/27/17 $ m A~Bill$		
2	91st General Assembly	A DIII		
3	Regular Session, 2017		HOUSE BILL 1503	
4				
5	By: Representative J. Williams			
6				
7	For An Act To Be Entitled			
8	AN ACT TO AMEND THE EXCISE TAX RATE REGARDING HARD			
9	CIDER; TO EQUALIZE THE EXCISE TAX RATES OF BEER AND			
10	HARD CIDER; AND FOR OTHER PURPOSES.			
11				
12		0.144		
13		Subtitle		
14	TO AMEND THE EXCISE TAX RATE REGARDING			
15	HARD CIDER; TO EQUALIZE THE EXCISE TAX			
16	RATE	ES OF BEER AND HARD CIDER.		
17				
18				
19	BE IT ENACTED BY THE	GENERAL ASSEMBLY OF THE STATE OF ARE	KANSAS:	
20				
21	SECTION 1. Arkansas Code § 3-7-104 is amended to read as follows:			
22	3-7-104. Rate of tax.			
23	There is levied and there shall be collected as provided by law and			
24	regulation rule the f			
25		tax at the rate of two dollars and	•	
26	on each gallon of spirituous liquor sold or offered for sale in the State of			
27	Arkansas.			
28	(B)	1 ,		
29	liquor distilled from the fermented juices of grain, fruits, or vegetables			
30	and any mixture containing liquor distilled from the fermented juices of			
31	grain, fruits, or vegetables, with an alcoholic content of twenty-one percent			
32	(21%) or more alcohol by weight;			
33	(2)(A) A tax at the rate of one dollar (\$1.00) on each gallon of			
34	premixed spirituous liquor sold or offered for sale in the State of Arkansas.			
35 36		(i) "Premixed spirituous liquor", a		
าก	SECTION MEANS 1101107	TOTALLIAN TROM THE TERMENTER 1111/04	s of grain friilts	

1 or vegetables, having an alcoholic content of less than twenty-one percent 2 (21%) alcohol by weight but more than five percent (5%) alcohol by weight. (ii) "Premixed spirituous liquor", as used in this 3 4 section, does not mean hard cider; 5 (3)(A) A tax at the rate of fifty cents (50¢) on each gallon of 6 light spirituous liquor sold or offered for sale in the State of Arkansas. 7 (B)(i) "Light spirituous liquor", as used in this section, 8 means liquor distilled from the fermented juices of grain, fruits, or 9 vegetables and any mixture containing liquor distilled from the fermented 10 juices of grain, fruits, or vegetables, having an alcoholic content between 11 one-half of one percent (0.5%) and five percent (5%) alcohol by weight. 12 (ii) "Light spirituous liquor", as used in this 13 section, does not mean hard cider; 14 (4)(A) A tax at the rate of seventy-five cents (75c) on each 15 gallon of vinous liquor, except wines fermented and manufactured within the 16 State of Arkansas from grapes, berries, or other fruits grown in Arkansas, as 17 authorized by §§ 3-5-401 - 3-5-412 [repealed], sold or offered for sale in 18 the State of Arkansas. 19 (B)(i) "Vinous liquor", as used in this section, means the 20 fermented juices of grapes, berries, or other fruits and any other mixture 21 containing the fermented juices of grapes, berries, or other fruits, having 22 an alcoholic content of more than five percent (5%) alcohol by weight. 23 (ii) "Vinous liquor", as used in this section, does 24 not mean hard cider; 25 (5)(A) A tax at the rate of twenty-five cents (25¢) on each 26 gallon of light wine except light wine fermented and manufactured within the 27 State of Arkansas from grapes, berries, or other fruits grown in Arkansas, as 28 authorized by §§ 3-5-401 - 3-5-412 [repealed], sold or offered for sale in 29 the State of Arkansas. 30 (B)(i) "Light wine", as used in this section, means the 31 fermented juices of grapes, berries, or fruits and any other mixture containing the fermented juices of grapes, berries, or fruits, having an 32 alcoholic content of between one-half of one percent (0.5%) and five percent 33 34 (5%) alcohol by weight. 35 (ii) "Light wine", as used in this section, does not 36 mean hard cider;

1	(6)(A) A tax at the rate of seven dollars and fifty cents
2	(\$7.50) per barrel of thirty-two gallons (32 gals.), and proportionately for
3	larger and smaller gallonages per barrel, on all beer having an alcoholic
4	content of five percent (5%) or less by weight and hard cider sold or offered
5	for sale in the State of Arkansas.
6	(B) This tax shall be paid in the manner prescribed by §
7	3-7-401 et seq.; and
8	(7) A tax at the rate of twenty cents (20¢) on each gallon of
9	malt liquor sold or offered for sale in the State of Arkansas.
10	
11	SECTION 2. DO NOT CODIFY. Effective date.
12	Section 1 of this act becomes effective on the first day of the first
13	month following the effective date of this act.
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15	/s/J. Williams
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18	APPROVED: 03/27/2017
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