

**ARKANSAS SENATE**  
86th General Assembly - Regular Session, 2007  
**Amendment Form**

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**Subtitle of Senate Bill No. 795**

"AN ACT TO LEVY AN EXCISE TAX ON LIQUOR, BEER, AND WINE AND TO PROVIDE  
AN ARKANSAS SUBSTANCE ABUSE PROGRAMS TRUST FUND."

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**Amendment No. 4 to Senate Bill No. 795.**

Amend Senate Bill No. 795 as engrossed, S3/15/07 (version: 03-15-2007 09:13):

Page 1, delete lines 9 through 12, and substitute the following:  
"AN ACT TO LEVY AN EXCISE TAX ON SPIRITUOUS LIQUOR AND WINE SOLD IN ARKANSAS;  
AND FOR OTHER PURPOSES."

AND

Page 1, delete lines 15 through 18, and substitute the following:  
"AN ACT TO LEVY AN EXCISE TAX ON SPIRITUOUS LIQUOR AND WINE SOLD IN  
ARKANSAS."

AND

Page 1, delete lines 32 through 34, and substitute the following:  
"consumption that contains spirituous liquor or wine, including any mixed  
drink containing spirituous liquor or wine;"

AND

Page 1, line 35, delete "(3)" and substitute "(2)"

AND

Page 2, line 3, delete "(4)" and substitute "(3)"

AND

Page 2, delete lines 7 and 8

AND

Page 2, line 9, delete "(6)" and substitute "(4)"



AND

Page 2, line 11, delete "(7)" and substitute "(5)"

AND

Page 2, line 13, delete "(8)" and substitute "(6)"

AND

Page 2, delete lines 16 through 19, and substitute the following:

"(7) "Restaurant" means a business that is primarily operated for the preparing and selling of food and that has more than fifty percent (50%) of its income coming from food sales;

AND

Page 2, line 20, delete "(10)" and substitute "(8)"

AND

Page 2, line 22, delete "accomplished; and" and substitute:

"accomplished;

(9) "Spirituous liquor" means liquor distilled from the fermented juices of grain, fruits, or vegetables and any mixture containing liquor distilled from the fermented juices of grain, fruits, or vegetables, with an alcoholic content of twenty-one percent (21%) or more alcohol by weight; and "

AND

Page 2, line 23, delete "(11)" and substitute "(10)"

AND

Page 2, line 32, delete "(a)" and substitute "(a)(1)"

AND

Page 2, delete line 34 and substitute the following:

"premises or off-premises consumption on sales made by the following:

(A) A liquor or package store;

(B) A grocery store or food market; or

(C) A public or private brewery, pub, bar, or lodge unless the brewery, pub, bar, or lodge meets the definition of a restaurant.

(2) The excise tax levied in subsection (a) of this section shall not apply to sales made by:

(A) A restaurant;

(B) A business on the premises of a franchise holder regulated by the Arkansas Racing Commission;

(C) A hotel or motel or a bar or pub operated by a hotel or motel on the hotel or motel premises;

(D) A tourist attraction; or  
(E) A sporting or special event."

AND

Page 3, delete lines 3 through 8

AND

Page 3, line 11, delete "retailer in this state" and substitute "retailer subject to the excise tax in § 3-7-603"

AND

Page 3, line 24, delete "retailer" and substitute "retailer subject to the excise tax in § 3-7-603"

AND

Page 4, line 8, delete "Sixty-nine percent (69%)" and substitute "Seventy percent (70%)"

AND

Page 4, line 16, delete "Nineteen percent (19%)" and substitute "Twenty percent (20%)"

AND

Page 4, line 20, delete "Sixteen percent (16%)" and substitute "Eighteen percent (18%)"

AND

Page 4, delete lines 21 through 29

AND

Page 4, line 30, delete "(4) Five percent (5%)" and substitute "(3) Six percent (6%)"

AND

Page 4, line 32, delete "(5)(A) Five percent (5%)" and substitute "(4)(A) Six percent (6%)"

The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator Wilkins

MMC/RCK - 03-22-2007 10:17

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Secretary