

**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. 5 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, delete lines 3 through 10

AND

Page 2, line 11, delete "(7)" and substitute "(3)"

AND

Page 2, line 13, delete "(8)" and substitute "(4)"



AND

Page 2, delete lines 16 through 19

AND

Page 2, line 20, delete "(10)" and substitute "(5)"

AND

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

"accomplished;

(6) "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 "(7)"

AND

Page 2, delete lines 32 through 34, and substitute the following:

"(a) There is levied an excise tax of five percent (5%) upon all gross receipts or proceeds derived from the sale of an alcoholic beverage for off-premises consumption."

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 - 03-23-2007 10:41

MMC178

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Secretary