

ARKANSAS SENATE

88th General Assembly - Regular Session, 2011

Amendment Form

Subtitle of Senate Bill No. 248

AN ACT TO MAKE VARIOUS CORRECTIONS TO TITLE 3 OF THE ARKANSAS CODE OF
1987 CONCERNING ALCOHOLIC BEVERAGES.

Amendment No. 1 to Senate Bill No. 248

Amend Senate Bill No. 248 as originally introduced:

Delete Sections 2 and 3 in their entirety and substitute:

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

"3-7-201. Tax imposed — Collection.

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

(2) Native wine sold at retail in this state shall be subject to the special alcoholic beverage excise tax levied upon all retail receipts or proceeds derived from the sale of liquor, cordials, liqueurs, specialties, and sparkling and still wines under the provisions of this section.

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

AND

Appropriately renumber the sections of the bill

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

By: Senator Madison
MAG/JPS - 02/17/11 08:34
MAG165

Secretary