

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009

# A Bill

HOUSE BILL 1661

4  
5 By: Representative Shelby  
6 By: Senator B. Pritchard

## For An Act To Be Entitled

10 AN ACT TO ESTABLISH THE RATE OF TAX FOR ALCOPOPS;  
11 TO PROHIBIT THE SALE OF ALCOPOPS AT GROCERY AND  
12 CONVENIENCE STORES; AND FOR OTHER PURPOSES.

### Subtitle

15 TO ESTABLISH THE RATE OF TAX FOR  
16 ALCOPOPS AND TO PROHIBIT THE SALE OF  
17 ALCOPOPS AT GROCERY AND CONVENIENCE  
18 STORES.

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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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24 SECTION 1. Arkansas Code Title 3, Chapter 3, Subchapter 2 is amended  
25 to add a new section to read as follows:

26 3-3-219. Sale of Alcopops.

27 (a) As used in this section, "alcopops" means the same as defined in §  
28 3-7-102.

29 (b) Alcopops shall only be sold at a retail liquor store.

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31 SECTION 2. Arkansas Code § 3-7-102 is amended to read as follows:  
32 3-7-102. Definition.

33 As used in §§ 3-7-101 – 3-7-104 and 3-7-106 – 3-7-110, ~~unless the~~  
34 ~~context otherwise requires, "person" :~~

35 (1) "Alcopops" means a malt beverage product that has  
36 ingredients containing distilled alcohol as part of the final product and



1 includes flavored malt beverages as provided under Title 27, C.F.R. §§ 7.11  
2 and § 25.15 as they existed on January 1, 2009; and

3 (2) "Person" means every corporation, association,  
4 copartnership, limited liability company, or individual.

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6 SECTION 3. Arkansas Code § 3-7-104(2) and (3), concerning the rate of  
7 tax for alcoholic beverage, is amended to read as follows:

8 (2)(A) A tax at the rate of one dollar (\$1.00) on each gallon of  
9 premixed spirituous liquor sold or offered for sale in the State of Arkansas.

10 (B) "Premixed spirituous liquor", as used in this section,  
11 means:

12 (i) ~~liquor~~ Liquor distilled from the fermented  
13 juices of grain, fruits, or vegetables, having an alcoholic content of less  
14 than twenty-one percent (21%) alcohol by weight but more than five percent  
15 (5%) alcohol by weight; and

16 (ii) Alcopops having an alcoholic content of less  
17 than twenty-one percent (21%) alcohol by weight but more than five percent  
18 (5%) alcohol by weight;

19 (3)(A) A tax at the rate of fifty cents (50¢) on each gallon of  
20 light spirituous liquor sold or offered for sale in the State of Arkansas.

21 (B) "Light spirituous liquor", as used in this section,  
22 means:

23 (i) ~~liquor~~ Liquor distilled from the fermented  
24 juices of grain, fruits, or vegetables and any mixture containing liquor  
25 distilled from the fermented juices of grain, fruits, or vegetables, having  
26 an alcoholic content between one-half of one percent (0.5%) and five percent  
27 (5%) alcohol by weight; and

28 (ii) Alcopops having an alcoholic content between  
29 one-half of one percent (0.5%) and five percent (5%) alcohol by weight;

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