

1 State of Arkansas  
2 88th General Assembly  
3 Regular Session, 2011  
4

# A Bill

SENATE BILL 248

5 By: Senators Madison, D. Johnson  
6 By: Representatives Williams, J. Edwards  
7

## For An Act To Be Entitled

9 AN ACT TO MAKE VARIOUS CORRECTIONS TO TITLE 3 OF THE  
10 ARKANSAS CODE OF 1987 CONCERNING ALCOHOLIC BEVERAGES;  
11 AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

15 AN ACT TO MAKE VARIOUS CORRECTIONS TO  
16 TITLE 3 OF THE ARKANSAS CODE OF 1987  
17 CONCERNING ALCOHOLIC BEVERAGES.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code § 3-5-1102(10) is amended to read as follows  
23 to clarify a definition:

24 ~~(10)(A)~~ (A) "Supplier" means a manufacturer or importer of beer  
25 and light wine brands as registered with the ~~director~~, director.

26 (B) "Supplier" does not include a small brewery under the  
27 Arkansas Native Brewery Act, § 3-5-1401 et seq.;  
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29 SECTION 2. Arkansas Code § 3-7-201(a)(3) is repealed because it is  
30 obsolete:

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

34 ~~(B) The tax shall be in addition to all other taxes now~~  
35 ~~imposed by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.~~  
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1 SECTION 3. Arkansas Code §§ 3-7-201(e) and (f) are amended to read as  
2 follows to remove obsolete language and to clarify language:

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

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

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

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

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

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

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

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

24 ~~(B) After June 30, 2007, the (e) The State Board of Education and the~~  
25 ~~Department of Education shall fully budget, fund, and expend or commit to~~  
26 ~~expend the replacement general revenue replacing the revenue derived from the~~  
27 ~~former special alcoholic beverage excise tax under this section of three~~  
28 ~~percent (3%) upon all retail receipts or proceeds derived from the sale of~~  
29 ~~beer~~ in addition to any other funding provided by law for essential programs  
30 such as subsidized child care for low-income families, the Arkansas Better  
31 Chance Program, and the Child Care Development Fund in an amount equal to the  
32 appropriation level for the Arkansas Better Chance Program.

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

36 (2) The revenues derived from the excise tax on beer levied

1 under subdivision (f)(1) of this section shall be deposited into the General  
2 Revenue Fund Account of the State Apportionment Fund to be distributed as  
3 general revenue.

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5 SECTION 4. Arkansas Code § 3-9-216(b)(1) is amended to read as follows  
6 to clarify a reference:

7 (1) Is located in the same city as a large attendance facility  
8 authorized to sell ~~liquor~~ alcoholic beverages for on-premises consumption on  
9 Sundays under subsection (a) of this section; and

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11 SECTION 5. DO NOT CODIFY. The enactment and adoption of this act  
12 shall not repeal, expressly or impliedly, the acts passed at the regular  
13 session of the Eighty-Eighth General Assembly. All such acts shall have the  
14 full force and effect and, so far as those acts intentionally vary from or  
15 conflict with any provision contained in this act, those acts shall have the  
16 effect of subsequent acts and as amending or repealing the appropriate parts  
17 of the Arkansas Code of 1987.

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