

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4

*As Engrossed: H2/27/17*  
**A Bill**

HOUSE BILL 1503

5 By: Representative J. Williams  
6

7 **For An Act To Be Entitled**

8 AN ACT TO AMEND THE EXCISE TAX RATE REGARDING HARD  
9 CIDER; TO EQUALIZE THE EXCISE TAX RATES OF BEER AND  
10 HARD CIDER; AND FOR OTHER PURPOSES.  
11

12  
13 **Subtitle**

14 TO AMEND THE EXCISE TAX RATE REGARDING  
15 HARD CIDER; TO EQUALIZE THE EXCISE TAX  
16 RATES OF BEER AND HARD CIDER.  
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18  
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 3-7-104 is amended to read as follows:  
22 3-7-104. Rate of tax.

23 There is levied and there shall be collected as provided by law and  
24 ~~regulation~~ rule the following taxes:

25 (1)(A) A tax at the rate of two dollars and fifty cents (\$2.50)  
26 on each gallon of spirituous liquor sold or offered for sale in the State of  
27 Arkansas.

28 (B) "Spirituous liquor", as used in this section, means  
29 liquor distilled from the fermented juices of grain, fruits, or vegetables  
30 and any mixture containing liquor distilled from the fermented juices of  
31 grain, fruits, or vegetables, with an alcoholic content of twenty-one percent  
32 (21%) or more alcohol by weight;

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

35 (B)(i) "Premixed spirituous liquor", as used in this  
36 section, means liquor distilled from the fermented juices of grain, fruits,



1 or vegetables, having an alcoholic content of less than twenty-one percent  
2 (21%) alcohol by weight but more than five percent (5%) alcohol by weight.

3 (ii) "Premixed spirituous liquor", as used in this  
4 section, does not mean hard cider;

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

7 (B)(i) "Light spirituous liquor", as used in this section,  
8 means liquor distilled from the fermented juices of grain, fruits, or  
9 vegetables and any mixture containing liquor distilled from the fermented  
10 juices of grain, fruits, or vegetables, having an alcoholic content between  
11 one-half of one percent (0.5%) and five percent (5%) alcohol by weight.

12 (ii) "Light spirituous liquor", as used in this  
13 section, does not mean hard cider;

14 (4)(A) A tax at the rate of seventy-five cents (75¢) on each  
15 gallon of vinous liquor, except wines fermented and manufactured within the  
16 State of Arkansas from grapes, berries, or other fruits grown in Arkansas,~~as~~  
17 ~~authorized by §§ 3-5-401—3-5-412 [repealed],~~ sold or offered for sale in  
18 the State of Arkansas.

19 (B)(i) "Vinous liquor", as used in this section, means the  
20 fermented juices of grapes, berries, or other fruits and any other mixture  
21 containing the fermented juices of grapes, berries, or other fruits, having  
22 an alcoholic content of more than five percent (5%) alcohol by weight.

23 (ii) "Vinous liquor", as used in this section, does  
24 not mean hard cider;

25 (5)(A) A tax at the rate of twenty-five cents (25¢) on each  
26 gallon of light wine except light wine fermented and manufactured within the  
27 State of Arkansas from grapes, berries, or other fruits grown in Arkansas, as  
28 ~~authorized by §§ 3-5-401—3-5-412 [repealed],~~ sold or offered for sale in  
29 the State of Arkansas.

30 (B)(i) "Light wine", as used in this section, means the  
31 fermented juices of grapes, berries, or fruits and any other mixture  
32 containing the fermented juices of grapes, berries, or fruits, having an  
33 alcoholic content of between one-half of one percent (0.5%) and five percent  
34 (5%) alcohol by weight.

35 (ii) "Light wine", as used in this section, does not  
36 mean hard cider;

