

Hall of the House of Representatives

86th General Assembly - Regular Session, 2007

Amendment Form

Subtitle of House Bill No. 1518

"TO AUTHORIZE THE DIRECT ASSESSMENT OF LIQUOR AND WINE EXCISE TAXES."

Amendment No. 1 to House Bill No. 1518.

Amend House Bill No. 1518 as originally introduced:

Delete everything after the ENACTING CLAUSE and substitute the following:

SECTION 1. Arkansas Code 3-3-216, concerning the possession or sale of untaxed liquor, is amended to read as follows:

(a) It shall be unlawful for any person to buy, bargain, sell, loan, own, have in possession, or knowingly transport in this state any intoxicating liquor of any kind, as defined in §3-8-201, upon which the Arkansas excise tax prescribed by law has not been paid.

(b) Any person who shall violate the provisions of this section shall be guilty of a Class B misdemeanor and in addition to the applicable criminal penalties, shall be subject to a civil penalty equal to the amount of all excise tax levied on such intoxicating liquor at the rates imposed on alcoholic beverages under Chapter 7 of the Arkansas Alcoholic Control Act, §§3-7-101 et seq.

(c) The Arkansas Department of Finance and Administration shall assess and administer the civil penalty set forth in subsection (b) of this section under the provisions of the Arkansas Tax Procedure Act and shall promulgate any rules necessary for the proper administration and enforcement of the civil penalty.

~~(e)~~(d) However, it shall constitute a Class A misdemeanor for any person to transport intoxicating liquor of any kind, as defined in §3-8-201, from another state without the Arkansas excise tax having been paid on the liquor of any kind, as defined in §3-8-201, if the court determines that the defendant was transporting the intoxicating liquor of any kind, as defined in §3-8-201, for the purpose of resale.



The Amendment was read _____

By: Representative D. Evans
LMG/KSW - 03-09-2007 09:11
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Chief Clerk