ARKANSAS SENATE

86th General Assembly - Regular Session, 2007

Amendment Form

Subtitle of Senate Bill No. 795

Amendment No. 4 to Senate Bill No. 795.

Amend Senate Bill No. 795 as engrossed, S3/15/07 (version: 03-15-2007 09:13):

Page 1, delete lines 9 through 12, and substitute the following: "AN ACT TO LEVY AN EXCISE TAX ON SPIRITUOUS LIQUOR AND WINE SOLD IN ARKANSAS; AND FOR OTHER PURPOSES."

AND

Page 1, delete lines 15 through 18, and substitute the following: "AN ACT TO LEVY AN EXCISE TAX ON SPIRITUOUS LIQUOR AND WINE SOLD IN ARKANSAS."

AND

Page 1, delete lines 32 through 34, and substitute the following: "consumption that contains spirituous liquor or wine, including any mixed drink containing spirituous liquor or wine;"

AND

Page 1, line 35, delete "(3)" and substitute "(2)"

AND

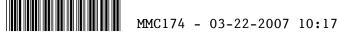
Page 2, line 3, delete "(4)" and substitute "(3)"

AND

Page 2, delete lines 7 and 8

AND

Page 2, line 9, delete "(6)" and substitute "(4)"



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AND

Page 2, line 11, delete "(7)" and substitute "(5)"

AND

Page 2, line 13, delete "(8)" and substitute "(6)"

AND

Page 2, delete lines 16 through 19, and substitute the following:
 "(7) "Restaurant" means a business that is primarily operated
for the preparing and selling of food and that has more than fifty percent
(50%) of its income coming from food sales;

AND

Page 2, line 20, delete "(10)" and substitute "(8)"

AND

Page 2, line 22, delete "accomplished; and" and substitute: "accomplished;

(9) "Spirituous liquor" means liquor distilled from the fermented juices of grain, fruits, or vegetables and any mixture containing liquor distilled from the fermented juices of grain, fruits, or vegetables, with an alcoholic content of twenty-one percent (21%) or more alcohol by weight; and "

AND

Page 2, line 23, delete "(11)" and substitute "(10)"

AND

Page 2, line 32, delete "(a)" and substitute "(a)(1)"

AND

Page 2, delete line 34 and substitute the following:
"premises or off-premises consumption on sales made by the following:
(A) A liquor or package store;
(B) A grocery store or food market; or
(C) A public or private brewery, pub, bar, or lodge unless
the brewery, pub, bar, or lodge meets the definition of a restaurant.
(2) The excise tax levied in subsection (a) of this section
shall not apply to sales made by:
(A) A restaurant;
(B) A business on the premises of a franchise holder
regulated by the Arkansas Racing Commission;
(C) A hotel or motel or a bar or pub operated by a hotel
or motel on the hotel or motel premises;

(D) A tourist attraction; or (E) A sporting or special event."

AND

Page 3, delete lines 3 through 8

AND

Page 3, line 11, delete "<u>retailer in this state</u>" and substitute "<u>retailer</u> subject to the excise tax in § 3-7-603"

AND

Page 3, line 24, delete "<u>retailer</u>" and substitute "<u>retailer subject to the</u> <u>excise tax in § 3-7-603</u>"

AND

Page 4, line 8, delete "<u>Sixty-nine percent (69%)</u>" and substitute "<u>Seventy</u> percent (70%)"

AND

Page 4, line 16, delete "<u>Nineteen percent (19%)</u>" and substitute "<u>Twenty</u> <u>percent (20%)</u>"

AND

Page 4, line 20, delete "<u>Sixteen percent (16%)</u>" and substitute "<u>Eighteen percent (18%)</u>"

AND

Page 4, delete lines 21 through 29

AND

Page 4, line 30, delete "(4) Five percent (5%)" and substitute "(3) Six percent (6%)"

AND

Page 4, line 32, delete "(5)(A) Five percent (5%)" and substitute "(4)(A) Six percent (6%)"

The Amendment was read the first time, rules suspended and read the second time and ______By: Senator Wilkins _______MMC/RCK - 03-22-2007 10:17 _________Secretary ______Secretary