

1 INTERIM STUDY PROPOSAL 2015-061

2 State of Arkansas
3 90th General Assembly
4 Regular Session, 2015

As Engrossed: H3/17/15

A Bill

HOUSE BILL 1739

5
6 By: Representative Vines

7 Filed with: House Select Committee on Rules
8 pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW REGARDING THE SHIPPING OF
10 WINE; AND FOR OTHER PURPOSES.
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Subtitle

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14 TO AMEND THE LAW REGARDING THE SHIPPING
15 OF WINE.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 *SECTION 1. Arkansas Code § 3-5-1704 is amended to read as follows:*

22 *3-5-1704. ~~Purchase~~—Payment of taxes.*

23 *~~(a) A consumer must:~~*

24 *~~(1) Be physically present at the winery to purchase the vinous~~*
25 *~~liquor to be shipped into or within the state; and~~*

26 *~~(2) Provide identification to the winery proving that he or she~~*
27 *~~is twenty-one (21) years of age or older.~~*

28 *~~(b)(1)(A)(a) A winery shall collect all sales taxes and excise taxes~~*
29 *~~due on a sale to an individual of this state as if the sale took place on the~~*
30 *~~premises of an Arkansas small farm winery, including without limitation taxes~~*
31 *~~under §§ 3-5-1605, 3-7-104, 3-7-201, and 3-7-111.~~*

32 *~~(B)(b)(1) A winery does not have to collect a local tax that would be~~*
33 *~~imposed by a municipality, town, or other political subdivision of the state.~~*

34 *(2) Taxes collected by the winery shall be submitted to the*
35 *Department of Finance and Administration as directed without limitation under*
36 *§§ 3-5-1605, 3-7-104, 3-7-201, and 3-7-111.*

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*SECTION 2. Arkansas Code § 3-5-1705 is amended to read as follows:
3-5-1705. Direct shipment.*

*(a) A winery ~~shall ship only a~~ within or without this state may ship
vinous liquor to a private residence in this state.*

*(b) A winery ~~may only ship one (1) case of vinous liquor per consumer~~
~~in any calendar quarter.~~ Before shipping wine under subsection (a) of this
section, a winery shall make all reasonable efforts to ensure that the
recipient of the vinous liquor is twenty-one (21) years of age or older.*

*(c)(1) A shipment of a vinous liquor shall have a shipping label
provided by the Alcoholic Beverage Control Division affixed to the shipping
package.*

*(2) The fee for each label for a shipment shall not exceed ten
dollars (\$10.00).*

/s/Vines

Referred by the Arkansas House of Representatives
Prepared by: VJF