

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

INTERIM STUDY PROPOSAL 2009-149

State of Arkansas

As Engrossed: S3/26/09

87th General Assembly

A Bill

Regular Session, 2009

SENATE BILL 536

By: Senator B. Pritchard

By: Representative Shelby

Filed with: Senate Interim Committee on State Agencies and Governmental Affairs
pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

*AN ACT TO ESTABLISH THE RATE OF TAX FOR ALCOPOPS;
AND FOR OTHER PURPOSES.*

Subtitle

*TO ESTABLISH THE RATE OF TAX FOR
ALCOPOPS.*

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 3-3-202(c), concerning the penalty for knowingly furnishing or selling to a minor, is amended to read as follows:

(c)(1) It is unlawful for a person to knowingly sell or otherwise furnish for money or other valuable consideration an alcopop as defined under § 3-7-102 to a person under twenty-one (21) years of age.

(2)(A) A violation of this subsection (c) is a violation under § 5-1-108 and the person shall be subject to a fine of not more than one thousand dollars (\$1,000).

(B) A second violation of this subsection (c) within eighteen (18) months of a first violation is a violation under § 5-1-108 and the person shall be subject to a fine of not more than two thousand dollars (\$2,000) and a mandatory permit suspension for seven (7) days.

(C) A third violation of this subsection (c) within



1 eighteen (18) months of a first violation shall result in the mandatory
2 permit suspension for twenty-one (21) days.

3 (d)(1) A warning notice that includes the provisions of subsections
4 (a), ~~and (b)~~, and (c) of this section shall be posted in public view in each
5 place of business where alcoholic beverages are sold.

6 (2) The warning notice shall be posted in a manner prescribed by
7 the Alcoholic Beverage Control Board.

8
9 SECTION 2. Arkansas Code § 3-7-102 is amended to read as follows:
10 3-7-102. Definition.

11 As used in §§ 3-7-101 – 3-7-104 and 3-7-106 – 3-7-110, ~~unless the~~
12 ~~context otherwise requires, “person” :~~

13 (1) "Alcopops" means a malt beverage product that has
14 ingredients containing distilled alcohol as part of the final product and
15 includes flavored malt beverages as provided under Title 27, C.F.R. §§ 7.11
16 and § 25.15 as they existed on January 1, 2009; and

17 (2) "Person" means every corporation, association,
18 copartnership, limited liability company, or individual.

19
20 SECTION 3. Arkansas Code § 3-7-104(2) and (3), concerning the rate of
21 tax for alcoholic beverage, is amended to read as follows:

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

24 (B) “Premixed spirituous liquor”, as used in this section,
25 means:

26 (i) ~~liquor~~ Liquor distilled from the fermented
27 juices of grain, fruits, or vegetables, having an alcoholic content of less
28 than twenty-one percent (21%) alcohol by weight but more than five percent
29 (5%) alcohol by weight; and

30 (ii) Alcopops having an alcoholic content of less
31 than twenty-one percent (21%) alcohol by weight but more than five percent
32 (5%) alcohol by weight;

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

35 (B) “Light spirituous liquor”, as used in this section,
36 means:

1 (i) ~~liquor~~ Liquor distilled from the fermented
2 juices of grain, fruits, or vegetables and any mixture containing liquor
3 distilled from the fermented juices of grain, fruits, or vegetables, having
4 an alcoholic content between one-half of one percent (0.5%) and five percent
5 (5%) alcohol by weight; and

6 (ii) Alcopops having an alcoholic content between
7 one-half of one percent (0.5%) and five percent (5%) alcohol by weight;

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9 */s/ B. Pritchard*

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