



# Proposed Rulemaking

## ~~Title~~Beer and Sake Excise Tax Credit for Arkansas Rice

Promulgated by:  
Department of Finance and Administration

### **Title 26. Taxation**

#### **Chapter I. Generally, Department of Finance and Administration**

#### **Subchapter F. Miscellaneous Taxes**

#### **Part 160. Beer Excise Tax**

#### **Subpart 1. Generally**

#### **26 CAR § 160-101. Beer excise tax requirements.**

(a)(1) The taxpayer, licensed under Acts 1935, No. 109, as amended, shall file with the Miscellaneous Tax Section of the Office of Excise Tax Administration a monthly Arkansas Beer Excise Tax Report not later than the fifteenth day of each month.

(2) The said report shall cover all shipments of beer during the previous calendar month.

(b)(1) The taxpayer shall remit payment with the Arkansas Beer Excise Tax Report required to be filed by Acts 1971, No. 296, and this part, and such payment shall accompany the said tax report.

(2)(A) Tax payments shall be for the exact amount of the tax shown due on one (1) invoice, or more.

(B) Provided, no payment shall be in an amount less than the total shown due on the taxpayer's monthly statement.

(3) Additional invoices that are not shown on the taxpayer's report may be paid, and credit will be given to the taxpayer for each invoice so paid.

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(4) If any invoice that has been paid shall fail to reach the Department of Finance and Administration, then the department shall request a copy of the invoice be included with the following month's tax report.

(c)(1) Tax credits for military sales, breakage, or other credits authorized by law shall not be deducted from the taxpayer's tax payment which shall accompany the taxpayer's report unless the taxpayer shall have received a credit memorandum prior to preparing the tax report.

(2) Each request to the department for credit shall be accompanied by the necessary documents to prove that the taxpayer is entitled to the credit claimed by him or her.

~~(d) Any wholesaler who does not have an ample supply of the monthly Arkansas Beer Excise Tax Report forms shall request such forms from the Miscellaneous Tax Section, and the forms shall be sent to him or her upon such request.~~

~~\_\_\_\_\_ (d)(1) Notwithstanding subsection (c), tax credits for the use of Arkansas rice in the grain bill of beer or sake shall be deducted from the taxpayer's report as shown on the Arkansas Beer Excise Tax Report.~~

~~\_\_\_\_\_ (2) A taxpayer claiming the credit under subdivision (d)(1) shall file an Arkansas Rice Beer and Sake Brewing Tax Credit Form with the Arkansas Beer Excise Tax Report that shows:~~

~~\_\_\_\_\_ (A) The total gallonage of each product subject to tax reported on the Arkansas Beer Excise Tax Report for the period covered; and~~

~~\_\_\_\_\_ (B) The grain bill of each product listed in subdivision (d)(2)(A).~~

~~\_\_\_\_\_ (e) The Miscellaneous Tax Section shall make available electronically the Arkansas Beer Excise Tax Report forms and the Arkansas Rice Beer and Sake Brewing Tax Credit Form.~~

State of Arkansas

As Engrossed: H3/10/25

95th General Assembly

## A Bill

Regular Session, 2025

HOUSE BILL 1491

By: Representatives Wardlaw, J. Richardson

By: Senator J. Dismang

### For An Act To Be Entitled

AN ACT CONCERNING THE EXCISE TAX ON CERTAIN BEER AND  
SAKE; TO CREATE AN EXCISE TAX CREDIT FOR CERTAIN BEER  
AND SAKE PRODUCED USING ARKANSAS RICE; AND FOR OTHER  
PURPOSES.

### Subtitle

CONCERNING THE EXCISE TAX ON CERTAIN  
BEER AND SAKE; TO CREATE AN EXCISE TAX  
CREDIT FOR CERTAIN BEER AND SAKE  
PRODUCED USING ARKANSAS RICE; AND FOR  
OTHER PURPOSES.

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

SECTION 1. Arkansas Code Title 3, Chapter 7, Subchapter 1, is amended  
to add an additional section to read as follows:

3-7-117. Tax credit for beer and sake produced with Arkansas rice –  
Definition.

(a) As used in this section, "qualified beer and sake" means beer and  
sake that:

(1) Contains at least twenty percent (20%) Arkansas rice as  
percentage weight of the total grain bill of the beer and sake; and

(2) Is subject to the excise tax levied by § 3-5-1205(3), § 3-5-  
1408(3); or § 3-7-104(6)(A).

(b)(1) A person required to report and pay tax under § 3-5-1205(3), §  
3-5-1408(3), or § 3-7-104(6)(A) for qualified beer and sake is entitled to a  
credit against the excise tax.



1           (2) The credit allowed under this section shall be:

2                   (A) Calculated by multiplying the percentage weight of  
3 Arkansas rice in the total grain bill of the qualified beer and sake by the  
4 excise tax due for the qualified beer and sake for the reporting period under  
5 § 3-7-401; and

6                   (B) Deducted from the excise tax due for the reporting  
7 period under § 3-7-401.

8  
9           SECTION 2. Arkansas Code § 3-7-401(b), concerning the rules for  
10 reporting the excise tax collected on beer, is amended to read as follows:

11           (b) The rules shall ~~require~~;

12                   (1) Require the reports to be filed with the Alcoholic Beverage  
13 Control Division on or before the fifteenth day of the month following the  
14 month in which the wholesaler acquired possession of or title to the beer; ~~;~~  
15 and

16                   (2) Provide a method of reporting and claiming a credit under §  
17 3-7-117.

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19                                   /s/Wardlaw

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22                                   **APPROVED: 4/17/25**  
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