

State of Arkansas

76th General Assembly

First Extraordinary Session, 1987

HOUSE BILL

1038

By: Representative Mahony

"AN ACT TO LEVY AN ADDITIONAL TAX OF NINE DOLLARS AND FIFTY-FIVE CENTS (\$9.55) PER BARREL OF THIRTY-TWO (32) GALLONS ON ALL BEER HAVING AN ALCOHOLIC CONTENT OF MORE THAN 3.2% BUT NOT MORE THAN 5% BY WEIGHT SOLD OR OFFERED FOR SALE IN ARKANSAS; AND FOR OTHER PURPOSES."

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

SECTION 1. In addition to the gallonage tax now levied on beer there is hereby levied a tax of nine dollars and fifty-five cents (\$9.55) per barrel of thirty-two (32) gallons (and proportionately for larger and smaller gallonages per barrel) on all beer having an alcoholic content of more than three point two percent (3.2%) but not more than five percent (5%) by weight, sold or offered for sale in Arkansas.

SECTION 2. The additional tax herein levied on beer shall be collected in the same manner and at the same time as is provided by law and regulations for the collection of other gallonage taxes levied on beer.

SECTION 3. The Commissioner of Revenues is hereby authorized and directed to adopt any additional appropriate rules and regulations as he may deem necessary to assure the effective and efficient collection of the taxes levied by this Act.

SECTION 4. All taxes, penalties and costs received by the Commissioner under the provisions of this Act shall be deposited in the State Treasury as "general revenues" and shall be allocated and transferred to the various State Treasury funds participating in general revenues in the respective proportions and to be used for the respective purposes as set forth in the Revenue

Stabilization Law of Arkansas.

SECTION 5. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 6. It is hereby found and determined by the General Assembly that the State is in urgent need of additional revenues fo finance essential State services and programs; and that this Act will produce a portion of such revenues and should be given effect immediately. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

