

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

SENATE BILL

254

By: Senator Scott

For An Act To Be Entitled

"AN ACT TO LEVY AN ADDITIONAL ONE AND ONE-HALF CENT PER
GALLON TAX ON ALCOHOLIC BEVERAGES; AND FOR OTHER PURPOSES."

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

SECTION 1. (a) In addition to all other fees and taxes now imposed by law, there is levied and shall be collected a tax of one and one-half cent (\$.015) on each gallon of alcoholic beverages of any kind, including whiskey, brandy, cordials, liquor, spiritous liquor, pre-mixed spiritous liquor, vinous liquor, ales, beer, wine, light wine, native wine, or any other liquid beverage containing alcohol sold in this state. The tax shall be collected by the wholesaler acting as agent for the state.

(b) The tax imposed by subsection 1(a) of this act shall be reported monthly by the wholesaler to the Department of Finance and Administration on all sales made in Arkansas to retailers and consumers and the wholesaler shall remit the tax with each report.

(c) The Department of Finance and Administration shall provide forms necessary for reporting the tax due and shall enforce the tax.

(d) All monies collected by the Department of Finance and Administration under the provisions of this act shall be deposited in the State Treasury as special revenues and credited four-fifths (4/5) to the Blood Alcohol Program of the Arkansas Department of Health and one-fifth (1/5) to the Highway and Transportation Department Fund for a litter education program.

SECTION 2. All provisions of this act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this act are

hereby repealed.