

1 **State of Arkansas**

Call Item 2

2 **78th General Assembly**

A Bill

3 **Second Extraordinary Session, 1992**

HOUSE BILL 1013

4 **By: Representatives Mahony, J. Miller and Lipton**

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For An Act To Be Entitled

8 "AN ACT TO LEVY AN ADDITIONAL TAX ON SPIRITUOUS LIQUOR,
9 VINOUS LIQUOR, MALT LIQUOR AND BEER SOLD IN ARKANSAS; AND
10 FOR OTHER PURPOSES."

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Subtitle

13 "AN ACT TO LEVY AN ADDITIONAL TAX ON SPIRITUOUS, VINOUS
14 AND MALT LIQUOR AND BEER."

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

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18 *SECTION 1. Ark. Code Ann. §3-7-104(1), (2), (3), (4) and (5) are hereby*
19 *amended to read as follows:*

20 *"(1) (A) A tax at the rate of four dollars and seventy-eight cents*
21 *(\$4.78) on each gallon of spirituous liquor sold or offered for sale in the*
22 *State of Arkansas;*

23 *(B) 'Spirituous liquor', as used in this section, means liquor*
24 *distilled from the fermented juices of grain, fruits, or vegetables and any*
25 *mixture containing liquor distilled from the fermented juices of grain,*
26 *fruits, or vegetables, with an alcoholic content of twenty-one percent (21%)*
27 *or more alcohol by weight;*

28 *(2) (A) A tax at the rate of one dollar and sixty-eight cents (\$1.68) on*
29 *each gallon of premixed spirituous liquor sold or offered for sale in the*
30 *State of Arkansas;*

31 *(B) 'Premixed spirituous liquor', as used in this section, means liquor*
32 *distilled from the fermented juices of grain, fruits, or vegetables, having an*
33 *alcoholic content of less than twenty-one percent (21%) alcohol by weight but*
34 *more than five percent (5%) alcohol by weight;*

35 *(3) (A) A tax at the rate of sixty-six cents (\$0.66) on each gallon of*

1 light spirituous liquor sold or offered for sale in the State of Arkansas;

2 (B) 'Light spirituous liquor', as used in this section, means liquor
3 distilled from the fermented juices of grain, fruits, or vegetables and any
4 mixture containing liquor distilled from the fermented juices of grain,
5 fruits, or vegetables, having an alcoholic content between one-half of one
6 percent (0.5%) and five percent (5%) alcohol by weight;

7 (4) (A) A tax at the rate of one dollar and forty-nine cents (\$1.49) on
8 each gallon of vinous liquor, except wines fermented and manufactured within
9 the State of Arkansas from grapes, berries, or other fruits grown in Arkansas,
10 as authorized by §§3-5-401 - 3-5-412, sold or offered for sale in the State of
11 Arkansas;

12 (B) 'Vinous liquor', as used in this section, means the fermented
13 juices of grapes, berries, or other fruits and any other mixture containing
14 the fermented juices of grapes, berries, or other fruits, having an alcoholic
15 content of more than five percent (5%) alcohol by weight;

16 (5) (A) A tax at the rate of forty-eight cents (\$0.48) on each gallon of
17 light wine except light wine fermented and manufactured within the State of
18 Arkansas from grapes, berries, or other fruits grown in Arkansas, as
19 authorized by §§3-5-401 - 3-5-412, sold or offered for sale in the State of
20 Arkansas;

21 (B) 'Light wine', as used in this section, means the fermented juices
22 of grapes, berries, or fruits and any other mixture containing the fermented
23 juices of grapes, berries, or fruits, having an alcoholic content of between
24 one-half of one percent (0.5%) and five percent (5%) alcohol by weight;

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26 SECTION 2. In addition to all other taxes now imposed by Ark. Code Ann.
27 §3-7-101 et seq., there is levied and shall be collected an additional tax of
28 six dollars and ninety-one cents (\$6.91) per thirty-two (32) gallon barrel of
29 beer which may be passed on by the retailer to the consumer or may be absorbed
30 by the retailer. The tax shall be collected by the beer wholesalers acting as
31 agents for the state.

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33 SECTION 3. All provisions of this act of a general and permanent nature
34 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
35 Revision Commission shall incorporate the same in the Code.

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1 SECTION 4. If any provision of this act or the application thereof to
2 any person or circumstance is held invalid, such invalidity shall not affect
3 other provisions or applications of the act which can be given effect without
4 the invalid provision or application, and to this end the provisions of this
5 act are declared to be severable.

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7 SECTION 5. All laws and parts of laws in conflict with this act are
8 hereby repealed.

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10 SECTION 6. *It is hereby found and determined by the General Assembly*
11 *that the state is in immediate need of additional revenues to maintain*
12 *Medicaid services at their present level; that this act generates those*
13 *revenues; and that unless this act goes into effect immediately, the services*
14 *provided the citizens of this state under the medicaid program will be*
15 *drastically curtailed. Therefore, an emergency is hereby declared to exist*
16 *and this act being necessary for the immediate preservation of the public*
17 *peace, health and safety shall be in full force and effect from and after*
18 *January 1, 1993.*

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21 /s/J. Mahony, et al
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