

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Second Extraordinary Session, 1992**  
4 **By: Senator S. Bell**

# A Bill

Call Item 2

**SENATE BILL**

## For An Act To Be Entitled

8 "AN ACT TO LEVY AN ADDITIONAL TAX OF THIRTY-TWO CENTS  
9 (\$0.32) PER GALLON OF SPIRITUOUS LIQUOR, VINOUS LIQUOR,  
10 MALT LIQUOR AND BEER SOLD IN ARKANSAS; AND FOR OTHER  
11 PURPOSES."

## Subtitle

14 "AN ACT TO LEVY \$0.32 PER GALLON ON SPIRITUOUS, VINOUS AND  
15 MALT LIQUOR AND BEER."

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

19 SECTION 1. In addition to all other taxes now imposed by Ark. Code Ann.  
20 §3-7-101 et seq., there is levied and shall be collected the following taxes:

21 (1) An additional tax of thirty-two cents (\$0.32) on each gallon of  
22 spirituous liquor, premixed spirituous liquor, light spirituous liquor, light  
23 wine, vinous liquor and malt liquor sold or offered for sale in the State of  
24 Arkansas.

25 (2) An additional tax of ten dollars and twenty-four cents (\$10.24)  
26 per thirty-two (32) gallon barrel of beer which may be passed on by the  
27 retailer to the consumer or may be absorbed by the retailer. The tax shall be  
28 collected by the beer wholesalers acting as agents for the State.

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

34 SECTION 3. If any provision of this act or the application thereof to  
35 any person or circumstance is held invalid, such invalidity shall not affect

1 other provisions or applications of the act which can be given effect without  
2 the invalid provision or application, and to this end the provisions of this  
3 act are declared to be severable.

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5 SECTION 4. All laws and parts of laws in conflict with this act are  
6 hereby repealed.

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8 SECTION 5. EMERGENCY CLAUSE. It is hereby found and determined by the  
9 General Assembly that the State of Arkansas is in serious need of additional  
10 revenues which are necessary to provide adequate funding for essential  
11 services required by the citizens of this State and that the provisions of  
12 this act are necessary to increase State revenues. Therefore, an emergency is  
13 hereby declared to exist and this act being necessary for the preservation of  
14 the public peace, health and safety shall be effective on and after January 1,  
15 1993.

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