

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Senator Mahony

A Bill

SENATE BILL 298

For An Act To Be Entitled

8 "AN ACT TO REQUIRE AN ADDITIONAL ALCOHOLIC BEVERAGE PERMIT
9 FEE OF \$120 IN LIEU OF POSTING A BOND TO SECURE PAYMENT OF
10 SUPPLEMENTAL MIXED DRINK TAXES; AND FOR OTHER PURPOSES."

Subtitle

13 "REQUIRES ADDITIONAL \$120 ABC PERMIT FEE
14 IN LIEU OF BOND FOR MIXED DRINK TAX."

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

18 SECTION 1. Arkansas Code § 3-9-212(c) is amended to read as follows:

19 "(c) The fee for a permit issued between January 1 and July 1 shall be
20 one-half (1/2) of the applicable amount specified in subsection (a) above
21 plus sixty dollars (\$60) in lieu of a bond to secure payment of tax as
22 described in § 3-9-213."

24 SECTION 2. Arkansas Code § 3-9-213(c) is amended to read as follows:

25 "(c) The supplemental tax shall be reported, and paid, to the Director
26 of the Department of Finance and Administration in the same manner and at the
27 same time as the gross receipts tax and shall be subject to such reasonable
28 rules and regulations as the Director of the Department of Finance and
29 Administration may prescribe, including the maintenance of permanent records
30 showing all purchases and sales of alcoholic beverages. In lieu of a bond to
31 secure payment of taxes, every application for a permit and every renewal of
32 a permit shall be accompanied by an additional permit fee of one hundred and
33 twenty dollars (\$120) to be paid at the same time and in addition to the
34 permit fees required by § 3-9-212."

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1 SECTION 3. Arkansas Code § 3-9-222(b) is amended to read as follows:

2 "(b) The application shall be accompanied by an annual permit fee of
3 five hundred dollars (\$500) plus an additional permit fee of one hundred and
4 twenty dollars (\$120) in lieu of requiring a bond to secure payment of
5 taxes."
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7 SECTION 4. Arkansas Code § 3-9-223(d) is amended to read as follows:

8 "(d) The Director of the Department of Finance and Administration
9 shall promulgate reasonable rules and regulations for the enforcement and
10 collection of the tax levied herein, including a requirement that each
11 permittee maintain records showing all such charges made and that no bond
12 shall be required to secure payment of taxes."
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14 SECTION 5. All provisions of this act of a general and permanent
15 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
16 Code Revision Commission shall incorporate the same in the Code.
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18 SECTION 6. If any provision of this act or the application thereof to
19 any person or circumstance is held invalid, such invalidity shall not affect
20 other provisions or applications of the act which can be given effect without
21 the invalid provision or application, and to this end the provisions of this
22 act are declared to be severable.
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24 SECTION 7. All laws and parts of laws in conflict with this act are
25 hereby repealed.
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27 SECTION 8. EMERGENCY. It is hereby found and determined by the
28 General Assembly that retail and private club alcoholic beverage permit
29 holders have been required to post a bond to ensure payment of taxes related
30 to alcoholic beverage sales; that requiring this bond is burdensome on the
31 permit holders and creates an unnecessary administrative burden for tax
32 enforcement officials; that payment of the additional \$120 in lieu of a bond
33 will not result in lost revenue for the State of Arkansas; and that an
34 effective date of July 1, 1995, is necessary in order to efficiently
35 implement the change. Therefore, an emergency is hereby declared to exist

1 and this act being necessary for the preservation of the public peace, health
2 and safety shall be in full force and effect on and after July 1, 1995.

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