

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

State of Arkansas
83rd General Assembly
Regular Session, 2001

As Engrossed: H2/15/01

A Bill

HOUSE BILL 1673

By: Representative Cleveland

For An Act To Be Entitled

AN ACT TO ESTABLISH A RECIPROCAL INTERSTATE SHIPMENT
OF WINE AGREEMENT; TO ESTABLISH A RECIPROCAL WAIVER OF
TAX ON WINE; AND FOR OTHER PURPOSES.

Subtitle

TO ESTABLISH A RECIPROCAL INTERSTATE
SHIPMENT OF WINE AGREEMENT AND TO
ESTABLISH A RECIPROCAL WAIVER OF TAX ON
WINE.

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

SECTION 1. Arkansas Code Title 3, Chapter 5, Subchapter 5 is amended by
adding an additional section to read as follows:

3-5-506. Reciprocal interstate shipment and receipt of wine authorized;
labeling; license requirement for out-of-state shippers.

(a)(1) Any resident of this state who is at least twenty-one (21) years
of age may receive not more than two (2) cases of wine per month for personal
use, containing not more than nine (9) liters per case, from another state
without payment of additional state tax, fees or charges if the state from
which the wine is sent allows its residents to receive wine from this state
without imposition of state tax, fees or charges.

(2) For excise tax purposes, receipt of a shipment into this
state under this section shall not constitute a sale in this state.

(3) No person who transports wine pursuant to this section shall
deliver more than two (2) cases of wine to the same address at one (1) time.

(4) No person who receives wine pursuant to this section shall



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1 resell any of the wine.

2 (b) The shipping container of any wine sent into or out of this state
3 under this section must be clearly labeled to indicate that the container
4 contains alcoholic beverages and cannot be delivered to a person who is not at
5 least twenty-one (21) years of age or to a person who is visibly intoxicated.

6 (c) Sales authorized by this section are sales made by a winery of wine
7 produced or bottled by the winery.

8 (d) Any person who knowingly or negligently delivers wine under the
9 provisions of this section to a person under twenty-one (21) years of age, or
10 who knowingly or negligently delivers wine under the provisions of this
11 section to a visibly intoxicated person, violates § 3-5-221.

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13 SECTION 2. Arkansas Code Title 3, Chapter 7, Subchapter 1 is amended by
14 adding an additional section to read as follows:

15 3-7-116. Reciprocal waiver of tax on wine authorized.

16 Notwithstanding any other law to the contrary, no tax, fee or other
17 charge shall be imposed on wine sent into this state from another state
18 pursuant to § 3-5-506 if the state from which the wine is sent does not impose
19 a tax, fee or charge on wine from this state sent into the other state in the
20 manner described in § 3-5-506.

21 */s/ Cleveland*
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