

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.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001
4

As Engrossed: H3/7/01 H3/13/01

A Bill

HOUSE BILL 2257

5 By: Representative Cleveland
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For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE 3-5-412 PERTAINING
10 TO TAX ON THE SALE OF NATIVE WINE AND ARKANSAS
11 CODE 3-7-108 PERTAINING TO TAX ON VINOUS SPIRITS
12 TO SUPPORT RESEARCH AT THE UNIVERSITY OF
13 ARKANSAS; TO PROMOTE TOURISM; AND FOR OTHER
14 PURPOSES.

Subtitle

15
16 AN ACT TO AMEND ARKANSAS CODE 3-5-412
17 PERTAINING TO TAX ON THE SALE OF NATIVE
18 WINE AND ARKANSAS CODE 3-7-108
19 PERTAINING TO TAX ON VINOUS SPIRITS TO
20 SUPPORT RESEARCH AT THE UNIVERSITY OF
21 ARKANSAS; TO PROMOTE TOURISM.
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24
25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code 3-5-412(b) is amended to read as follows:

28 (b)(1) All revenues derived from ~~five cents (5¢)~~ thirty-five cents
29 (35¢) per gallon of the tax levied upon native wine by § 3-5-409 shall be
30 deposited in the State Treasury as special revenues. The net amount thereof
31 shall be credited to the ~~University of Arkansas Fund~~ Arkansas Wine Producers
32 Council Fund to be used ~~exclusively~~ for promoting research concerning the
33 production of wine grapes and the manufacture of wine in Arkansas and ~~in~~
34 supporting for promoting the Arkansas native wine industry through the State
35 Parks, Recreation, and Travel Commission.

36 (2) All revenues derived from ~~seventy cents (70¢)~~ forty cents

1 (40¢) per gallon of the tax levied upon wine by § 3-5-409 shall be deposited
2 in the State Treasury as gross revenues. The net amount thereof shall be
3 credited to the respective funds and accounts in the respective proportions
4 to each and to be used for the respective purposes as provided in the Revenue
5 Stabilization Law, beginning at § 19-5-101 et seq.

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7 SECTION 2. Arkansas Code 3-7-108 is amended to read as follows:
8 3-7-108. Disposition of funds.

9 (a) All taxes, penalties, and costs collected by the Director of the
10 Department of Finance and Administration under the provisions of §§ 3-7-101 -
11 - 3-7-104 and 3-7-106 -- 3-7-110 shall be general revenues and shall be
12 deposited in the State Treasury to the credit of the State Apportionment
13 Fund. The Treasurer of State, on or before the fifth day of the month next
14 following the month during which such funds shall have been received by him,
15 shall allocate and transfer the funds to the various State Treasury funds in
16 the proportions to each as provided by law, after first transferring to the
17 General Revenue Fund of the State Apportionment Fund an amount equivalent to
18 the cost of collection and other charges as also provided by law.

19 (b) All revenues derived from thirty-five cents (35¢) per gallon of
20 tax levied by § 3-7-104 upon each gallon of vinous liquor, except wines
21 fermented and manufactured within the State of Arkansas from grapes, berries,
22 or other fruits grown in Arkansas, sold or offered for sale in the State of
23 Arkansas, shall be deposited in the State Treasury as special revenues. The
24 net amount thereof shall be credited to the Arkansas Wine Producers Council
25 Fund for promoting research concerning the production of wine grapes and the
26 manufacture of wine in Arkansas and for promoting the Arkansas native wine
27 industry through the State Parks, Recreation, and Travel Commission.

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29 SECTION 3. The provisions of this act become effective on October 1,
30 2001.

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32 /s/ Clevel and
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