

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: H4/10/01

A Bill

HOUSE BILL 2652

5 By: Representative Cleveland
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For An Act To Be Entitled

9 AN ACT TO LEVY A FIVE PERCENT TAX ON SPIRITUOUS
10 LIQUORS SOLD BY WHOLESALERS TO RETAILERS; AND FOR
11 OTHER PURPOSES.
12

Subtitle

13 TO LEVY A FIVE PERCENT TAX ON SPIRITUOUS
14 LIQUORS SOLD BY WHOLESALERS TO
15 RETAILERS.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. (a)(1) Effective October 1, 2002, there is levied an
22 additional tax on spirituous liquors sold by wholesalers to retailers or
23 purchased by licensed retailers directly from the manufacturer at a rate of
24 five percent (5%) of the manufacturer's invoice price.

25 (2) The tax shall be computed on the actual manufacturer invoice
26 price before discounts.

27 (b)(1) The tax shall be paid by the wholesaler or retailer who
28 purchased directly from the manufacturer.

29 (2) The tax shall be on forms prescribed by the Department of
30 Finance and Administration.

31 (3) The tax shall be paid at the same time as payment for taxes
32 is required under Arkansas Code 7-4-401.

33 (c) The revenues generated by this act shall be deposited as special
34 revenues into the State General Services Fund Account there to be used
35 exclusively for the native wine industry except that when the Chief Fiscal
36 Officer determines that in any fiscal year more revenues are generated by

1 this act than were expended for the native wine industry under appropriations
2 adopted by the General Assembly for the prior fiscal year for such purposes,
3 the excess revenues shall be transferred to the Department of Human Services
4 Grants Fund Account to be used exclusively for the Medicaid Prescription Drug
5 Program.

6 (d) For purposes of this section, "spirited liquor" means liquor
7 distilled from the fermented juices of grain, fruits, or vegetables and
8 containing more than twenty-one percent (21%) of alcohol by weight, or any
9 other liquids containing more than twenty-one percent (21%) of alcohol by
10 weight.

11 /s/ Cleveland
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