

1 State of Arkansas
2 84th General Assembly
3 First Extraordinary Session, 2003
4

A Bill

Call Item 17

HOUSE BILL 1047

5 By: Representative Lamoureux
6
7

For An Act To Be Entitled

9 AN ACT TO INCREASE THE TAX ON BEER; AND FOR OTHER
10 PURPOSES.

Subtitle

13 TO INCREASE THE TAX ON BEER.
14
15

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

18 SECTION 1. Arkansas Code § 3-7-104(6)(A), regarding the rate of tax on
19 alcoholic beverages sold in the state, is amended to read as follows:

20 (6)(A) A tax at the rate of ~~seven dollars and fifty cents~~
21 ~~(\$7.50)~~ fifteen dollars (\$15.00) per barrel of thirty-two (32) gallons, and
22 proportionately for larger and smaller gallonages per barrel, on all beer
23 having an alcoholic content of five percent (5%) or less by weight sold or
24 offered for sale in the State of Arkansas.
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26 SECTION 2. Arkansas Code § 3-7-104(7), regarding the rate of tax on
27 alcoholic beverages sold in the state, is amended to read as follows:

28 (7) A tax at the rate of ~~twenty cents (20¢)~~ forty cents (40¢) on
29 each gallon of malt liquor sold or offered for sale in the State of Arkansas.
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31 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the
32 General Assembly of the State of Arkansas that the state is experiencing
33 budget shortfalls due to a decline in the economic conditions in the state;
34 that additional revenue is needed to fund essential services; that without
35 the additional tax levied under this act, the state will be forced to cut
36 programs and services that assist the most needy citizens of the State of



1 Arkansas; and that this act is immediately necessary to levy additional
2 excise taxes on alcoholic beverages to prevent state programs and services
3 from being cut. Therefore, an emergency is declared to exist and this act
4 being necessary for the preservation of the public peace, health, and safety
5 shall become effective on July 1, 2003.

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