

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

Call Item 17

# A Bill

HOUSE BILL 1049

5 By: Representative Lamoureux  
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## For An Act To Be Entitled

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

### Subtitle

12 TO INCREASE THE TAX ON WINE.  
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16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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18 SECTION 1. Arkansas Code § 3-7-104(4)(A), regarding the rate of tax on  
19 alcoholic beverages sold in the state, is amended to read as follows:

20 (4)(A) A tax at the rate of ~~seventy five cents (75¢)~~ one dollar  
21 and fifty cents (\$1.50) on each gallon of vinous liquor, except wines  
22 fermented and manufactured within the State of Arkansas from grapes, berries,  
23 or other fruits grown in Arkansas, as authorized by §§ 3-5-401 - 3-5-412,  
24 sold or offered for sale in the State of Arkansas.  
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26 SECTION 2. Arkansas Code § 3-7-104(5)(A), regarding the rate of tax on  
27 alcoholic beverages sold in the state, is amended to read as follows:

28 (5)(A) A tax at the rate of ~~twenty five cents (25¢)~~ fifty cents  
29 (50¢) on each gallon of light wine except light wine fermented and  
30 manufactured within the State of Arkansas from grapes, berries, or other  
31 fruits grown in Arkansas, as authorized by §§ 3-5-401 - 3-5-412, sold or  
32 offered for sale in the State of Arkansas.  
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34 SECTION 3. Arkansas Code § 3-5-409(a), regarding the rate of tax on  
35 native wine sold in the state, is amended to read as follows:

36 (a)(1) Under the provisions of this subchapter, for the privilege of



1 manufacturing wine and for selling it at the winery or in this state, there  
2 is imposed, assessed, and levied a tax of ~~seventy five cents (75¢)~~ one dollar  
3 and fifty cents (\$1.50) per gallon upon all the wine manufactured and sold in  
4 this state under the provisions of this subchapter.

5 (2) For the privilege of manufacturing light wine under the  
6 provisions of this subchapter, and for selling it at the winery or in this  
7 state, there is imposed, assessed, and levied a tax of ~~twenty five cents~~  
8 ~~(25¢)~~ fifty cents (50¢) per gallon upon all light wine manufactured and sold  
9 in this state under the provisions of this subchapter.

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11 SECTION 4. EMERGENCY CLAUSE. It is found and determined by the  
12 General Assembly of the State of Arkansas that the state is experiencing  
13 budget shortfalls due to a decline in the economic conditions in the state;  
14 that additional revenue is needed to fund essential services; that without  
15 the additional tax levied under this act, the state will be forced to cut  
16 programs and services that assist the most needy citizens of the State of  
17 Arkansas; and that this act is immediately necessary to levy additional  
18 excise taxes on alcoholic beverages to prevent state programs and services  
19 from being cut. Therefore, an emergency is declared to exist and this act  
20 being necessary for the preservation of the public peace, health, and safety  
21 shall become effective on July 1, 2003.

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