

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 85th General Assembly
3 Regular Session, 2005

A Bill

HOUSE BILL 2638

4
5 By: Representative Harrelson
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For An Act To Be Entitled

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9 AN ACT TO AUTHORIZE MUNICIPALITIES TO LEVY A
10 LOCAL RETAIL EXCISE TAX NOT TO EXCEED THREE
11 PERCENT (3%) ON THE SALE OF LIQUOR, WINE, AND
12 BEER; AND FOR OTHER PURPOSES.
13

Subtitle

14
15 TO AUTHORIZE MUNICIPALITIES TO LEVY A
16 LOCAL RETAIL EXCISE TAX NOT TO EXCEED
17 THREE PERCENT (3%) ON THE SALE OF
18 LIQUOR, WINE, AND BEER.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code Title 3, Chapter 7, Subchapter 2 is amended
24 to add an additional section to read as follows:

25 3-7-206. Local excise tax.

26 (a) By ordinance of the governing body, any city of the first class,
27 city of the second class, or incorporated town may, levy an excise tax not to
28 exceed three percent (3%) upon all retail receipts or proceeds derived from
29 the sale of liquor, cordials, liqueurs, specialties, sparkling and still
30 wines, native wine, and beer.

31 (b) Every retailer shall collect the tax from the consumer in addition
32 to the established retail price of liquor, cordials, liqueurs, specialties,
33 sparkling and still wines, native wine, and beer and file a return with the
34 Director of the Department of Finance and Administration in the same manner
35 as the tax collected under § 3-7-201.

36 (c) The director shall deposit the tax collected under this section



1 with the Treasurer of State who shall transmit the funds to the city
2 treasurer to be used for any purpose that the city's general funds may be
3 used.

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