

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 86th General Assembly  
3 Regular Session, 2007  
4

As Engrossed: H3/12/07

# A Bill

HOUSE BILL 1518

5 By: Representative D. Evans  
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## For An Act To Be Entitled

9 AN ACT TO AUTHORIZE THE DIRECT ASSESSMENT OF  
10 LIQUOR AND WINE EXCISE TAXES FOR PERSONS WHO  
11 PURCHASE UNTAXED LIQUOR AND WINE; AND FOR OTHER  
12 PURPOSES.  
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## Subtitle

14 TO AUTHORIZE THE DIRECT ASSESSMENT OF  
15 LIQUOR AND WINE EXCISE TAXES.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 *SECTION 1. Arkansas Code 3-3-216, concerning the possession or sale of*  
22 *untaxed liquor, is amended to read as follows:*

23 *(a) It shall be unlawful for any person to buy, bargain, sell, loan,*  
24 *own, have in possession, or knowingly transport in this state any*  
25 *intoxicating liquor of any kind, as defined in §3-8-201, upon which the*  
26 *Arkansas excise tax prescribed by law has not been paid.*

27 *(b) Any person who shall violate the provisions of this section shall*  
28 *be guilty of a Class B misdemeanor and in addition to the applicable criminal*  
29 *penalties, shall be subject to a civil penalty equal to the amount of all*  
30 *excise tax levied on such intoxicating liquor at the rates imposed on*  
31 *alcoholic beverages under Chapter 7 of the Arkansas Alcoholic Control Act,*  
32 *§§3-7-101 et seq.*

33 *(c) The Arkansas Department of Finance and Administration shall assess*  
34 *and administer the civil penalty set forth in subsection (b) of this section*  
35 *under the provisions of the Arkansas Tax Procedure Act and shall promulgate*  
36 *any rules necessary for the proper administration and enforcement of the*



1 civil penalty.  
2 ~~(e)~~(d) However, it shall constitute a Class A misdemeanor for any  
3 person to transport intoxicating liquor of any kind, as defined in §3-8-201,  
4 from another state without the Arkansas excise tax having been paid on the  
5 liquor of any kind, as defined in §3-8-201, if the court determines that the  
6 defendant was transporting the intoxicating liquor of any kind, as defined in  
7 §3-8-201, for the purpose of resale.

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/s/ D. Evans