

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 87th General Assembly  
3 Regular Session, 2009  
4

As Engrossed: H3/31/09

# A Bill

HOUSE BILL 1661

5 By: Representative Shelby  
6 By: Senator B. Pritchard  
7

## For An Act To Be Entitled

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9  
10 AN ACT TO ESTABLISH THE RATE OF TAX FOR ALCOPOPS;  
11 AND FOR OTHER PURPOSES.  
12

### Subtitle

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14  
15 TO ESTABLISH THE RATE OF TAX FOR  
16 ALCOPOPS.  
17

18  
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 3-3-202(c), concerning the penalty for  
22 knowingly furnishing or selling to a minor, is amended to read as follows:

23 (c)(1) It is unlawful for a person to knowingly sell or otherwise  
24 furnish for money or other valuable consideration an alcopop as defined under  
25 § 3-7-102 to a person under twenty-one (21) years of age.

26 (2)(A) A violation of this subsection (c) is a violation under §  
27 5-1-108 and the person shall be subject to a fine of not more than one  
28 thousand dollars (\$1,000).

29 (B) A second violation of this subsection (c) within  
30 eighteen (18) months of a first violation is a violation under § 5-1-108 and  
31 the person shall be subject to a fine of not more than two thousand dollars  
32 (\$2,000) and a mandatory permit suspension for seven (7) days.

33 (C) A third violation of this subsection (c) within  
34 eighteen (18) months of a first violation shall result in the mandatory  
35 permit suspension for twenty-one (21) days.

36 (d)(1) A warning notice that includes the provisions of subsections



1 (a), ~~and~~ (b), and (c) of this section shall be posted in public view in each  
2 place of business where alcoholic beverages are sold.

3 (2) The warning notice shall be posted in a manner prescribed by  
4 the Alcoholic Beverage Control Board.

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6 SECTION 2. Arkansas Code § 3-7-102 is amended to read as follows:

7 3-7-102. Definition.

8 As used in §§ 3-7-101 – 3-7-104 and 3-7-106 – 3-7-110, ~~unless the~~  
9 ~~context otherwise requires, "person" :~~

10 (1) "Alcopops" means a malt beverage product that has  
11 ingredients containing distilled alcohol as part of the final product and  
12 includes flavored malt beverages as provided under Title 27, C.F.R. §§ 7.11  
13 and § 25.15 as they existed on January 1, 2009; and

14 (2) "Person" means every corporation, association,  
15 copartnership, limited liability company, or individual.

16  
17 SECTION 3. Arkansas Code § 3-7-104(2) and (3), concerning the rate of  
18 tax for alcoholic beverage, is amended to read as follows:

19 (2)(A) A tax at the rate of one dollar (\$1.00) on each gallon of  
20 premixed spirituous liquor sold or offered for sale in the State of Arkansas.

21 (B) "Premixed spirituous liquor", as used in this section,  
22 means:

23 (i) ~~liquor~~ Liquor distilled from the fermented  
24 juices of grain, fruits, or vegetables, having an alcoholic content of less  
25 than twenty-one percent (21%) alcohol by weight but more than five percent  
26 (5%) alcohol by weight; and

27 (ii) Alcopops having an alcoholic content of less  
28 than twenty-one percent (21%) alcohol by weight but more than five percent  
29 (5%) alcohol by weight;

30 (3)(A) A tax at the rate of fifty cents (50¢) on each gallon of  
31 light spirituous liquor sold or offered for sale in the State of Arkansas.

32 (B) "Light spirituous liquor", as used in this section,  
33 means:

34 (i) ~~liquor~~ Liquor distilled from the fermented  
35 juices of grain, fruits, or vegetables and any mixture containing liquor  
36 distilled from the fermented juices of grain, fruits, or vegetables, having

1 an alcoholic content between one-half of one percent (0.5%) and five percent  
2 (5%) alcohol by weight; and

3 (ii) Alcopops having an alcoholic content between  
4 one-half of one percent (0.5%) and five percent (5%) alcohol by weight;

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*/s/ Shelby*