

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013  
4

As Engrossed: S4/4/13

# A Bill

SENATE BILL 1080

5 By: Senator Files  
6 By: Representative Neal  
7

## For An Act To Be Entitled

9 AN ACT TO CREATE A TASK FORCE TO STUDY THE TAXATION  
10 OF NONALCOHOLIC BEVERAGES; AND FOR OTHER PURPOSES.  
11

### Subtitle

14 TO CREATE A TASK FORCE TO STUDY THE  
15 TAXATION OF NONALCOHOLIC BEVERAGES.  
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17  
18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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20 *SECTION 1. DO NOT CODIFY. Legislative Task Force on the Taxation of*  
21 *Nonalcoholic Beverages – Creation.*

22 *(a) There is established a legislative task force to be known as the*  
23 *“Legislative Task Force on the Taxation of Nonalcoholic Beverages”.*

24 *(b) The task force shall be composed of the following members:*

25 *(1) Five (5) members appointed by the President Pro Tempore of*  
26 *the Senate as follows:*

27 *(A) Two (2) members of the Senate, one of whom shall be*  
28 *appointed to serve as cochair of the task force;*

29 *(B) One (1) representative of a retail chain operating in*  
30 *the state;*

31 *(C) One (1) owner or operator of a fast food restaurant*  
32 *located in the state; and*

33 *(D) One (1) owner or operator of a full-service restaurant*  
34 *located in the state;*

35 *(2) Five (5) members appointed by the Speaker of the House of*  
36 *Representatives as follows:*



1 (A) Two (2) members of the House of Representatives, one  
2 of whom shall be appointed to serve as cochair of the task force;

3 (B) One (1) wholesaler actively engaged in the soft drink  
4 industry in the state;

5 (C) One (1) owner or operator of a fast food restaurant  
6 located in the state; and

7 (D) One (1) owner or operator of a full-service restaurant  
8 located in the state; and

9 (3) The Executive Director of the Arkansas Hospitality  
10 Association.

11 (c) The task force shall:

12 (1) Meet at a location within the state at the call of the  
13 cochairs; and

14 (2) Establish rules and procedures for conducting the business  
15 of the task force.

16 (d) Legislative members of the task force are entitled to per diem and  
17 mileage at the same rate authorized by law for attendance at meetings of  
18 interim committees of the General Assembly.

19 (e) The task force shall receive staff support from the Bureau of  
20 Legislative Research.

21 (f) Vacancies on the task force shall be filled in the same manner as  
22 provided for the initial appointment.

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24 SECTION 2. DO NOT CODIFY. Duties.

25 The Legislative Task Force on the Taxation of Nonalcoholic Beverages  
26 shall:

27 (1) Perform a detailed and comprehensive study of the wholesale  
28 taxes imposed on nonalcoholic beverages in the state, including without  
29 limitation the taxes levied under the Arkansas Soft Drink Tax Act, § 26-57-  
30 901 et seq.;

31 (2) Seek input and gather information from appropriate sources  
32 to enable the task force to fulfill its duties under this section; and

33 (3) Report the written findings and recommendations of the task  
34 force to the Governor, the President Pro Tempore of the Senate, and the  
35 Speaker of the House of Representatives on or before September 1, 2014.

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