

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

As Engrossed: S4/4/13 S4/5/13

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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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;

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

11 (4) The Chancellor of the University of Arkansas for Medical
12 Sciences or his or her designee.

13 (c) The task force shall:

14 (1) Meet at a location within the state at the call of the
15 cochairs; and

16 (2) Establish rules and procedures for conducting the business
17 of the task force.

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

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

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

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26 SECTION 2. DO NOT CODIFY. Duties.

27 The Legislative Task Force on the Taxation of Nonalcoholic Beverages
28 shall:

29 (1) Perform a detailed and comprehensive study of the wholesale
30 taxes imposed on nonalcoholic beverages in the state, including without
31 limitation the taxes levied under the Arkansas Soft Drink Tax Act, § 26-57-
32 901 et seq.;

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

35 (3) Report the written findings and recommendations of the task
36 force to the Governor, the President Pro Tempore of the Senate, and the

1 Speaker of the House of Representatives on or before September 1, 2014.

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3 SECTION 3. DO NOT CODIFY. Expiration.

4 The Legislative Task Force on the Taxation of Nonalcoholic Beverages
5 shall expire on January 1, 2015.

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/s/Files

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