

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

As Engrossed: H3/17/15

# A Bill

HOUSE BILL 1739

5 By: Representative Vines  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW REGARDING THE SHIPPING OF  
9 WINE; AND FOR OTHER PURPOSES.

### Subtitle

10 TO AMEND THE LAW REGARDING THE SHIPPING  
11 OF WINE.  
12

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
14  
15

16  
17 *SECTION 1. Arkansas Code § 3-5-1704 is amended to read as follows:*  
18  
19 *3-5-1704. ~~Purchase~~—Payment of taxes.*

20 *~~(a) A consumer must:~~*

21 *~~(1) Be physically present at the winery to purchase the vinous~~*  
22 *~~liquor to be shipped into or within the state; and~~*  
23

24 *~~(2) Provide identification to the winery proving that he or she~~*  
25 *~~is twenty-one (21) years of age or older.~~*

26 *~~(b)(1)(A)~~(a) A winery shall collect all sales taxes and excise taxes*  
27 *due on a sale to an individual of this state as if the sale took place on the*  
28 *premises of an Arkansas small farm winery, including without limitation taxes*  
29 *under §§ 3-5-1605, 3-7-104, 3-7-201, and 3-7-111.*

30 *~~(B)(b)(1)~~ A winery does not have to collect a local tax that would be*  
31 *imposed by a municipality, town, or other political subdivision of the state.*

32 *(2) Taxes collected by the winery shall be submitted to the*  
33 *Department of Finance and Administration as directed without limitation under*  
34 *§§ 3-5-1605, 3-7-104, 3-7-201, and 3-7-111.*  
35

36 *SECTION 2. Arkansas Code § 3-5-1705 is amended to read as follows:*



