1	State of Arkansas	A Bill	
2	91st General Assembly	A DIII	
3	Regular Session, 2017		HOUSE BILL 1503
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5	By: Representative J. Willian	18	
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7	For An Act To Be Entitled		
8	AN ACT TO AMEND THE EXCISE TAX RATE REGARDING HARD		
9	CIDER; TO EQUALIZE THE EXCISE TAX RATES OF BEER AND		
10	HARD CIDE	R; AND FOR OTHER PURPOSES.	
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12 13		Subtitle	
14	ጥር ለ	MEND THE EXCISE TAX RATE REGARDI	NC
14	HARD CIDER; TO EQUALIZE THE EXCISE TAX		
16	RATES OF BEER AND HARD CIDER.		
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19	BE IT ENACTED BY THE (GENERAL ASSEMBLY OF THE STATE OF	ARKANSAS:
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21	SECTION 1. Arka	ansas Code § 3-7-104 is amended t	co read as follows:
22	3-7-104. Rate of tax.		
23	There is levied and there shall be collected as provided by law and		
24	regulation rule the following taxes:		
25	(1)(A) A	tax at the rate of two dollars a	and fifty cents (\$2.50)
26	on each gallon of spin	rituous liquor sold or offered fo	or sale in the State of
27	Arkansas.		
28	(B)	"Spirituous liquor", as used in	1 this section, means
29	liquor distilled from	the fermented juices of grain, f	fruits, or vegetables
30	and any mixture conta	ining liquor distilled from the f	fermented juices of
31	grain, fruits, or vege	etables, with an alcoholic conter	nt of twenty-one percent
32	(21%) or more alcohol by weight;		
33	(2)(A) A	tax at the rate of one dollar (§	\$1.00) on each gallon of
34	premixed spirituous l	iquor sold or offered for sale in	n the State of Arkansas.
35	(B)	(<u>i)</u> "Premixed spirituous liquor"	', as used in this
36	section, means liquor	distilled from the fermented jui	ices of grain, fruits,



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1 or vegetables, having an alcoholic content of less than twenty-one percent 2 (21%) alcohol by weight but more than five percent (5%) alcohol by weight. 3 (ii) "Premixed spirituous liquor", as used in this 4 section, does not mean hard cider; 5 (3)(A) A tax at the rate of fifty cents (50¢) on each gallon of 6 light spirituous liquor sold or offered for sale in the State of Arkansas. 7 (B)(i) "Light spirituous liquor", as used in this section, 8 means liquor distilled from the fermented juices of grain, fruits, or 9 vegetables and any mixture containing liquor distilled from the fermented juices of grain, fruits, or vegetables, having an alcoholic content between 10 11 one-half of one percent (0.5%) and five percent (5%) alcohol by weight. 12 (ii) "Light spirituous liquor", as used in this 13 section, does not mean hard cider; 14 (4)(A) A tax at the rate of seventy-five cents (75¢) on each 15 gallon of vinous liquor, except wines fermented and manufactured within the State of Arkansas from grapes, berries, or other fruits grown in Arkansas, as 16 17 authorized by §§ 3-5-401 - 3-5-412 [repealed], sold or offered for sale in 18 the State of Arkansas. 19 (B)(i) "Vinous liquor", as used in this section, means the 20 fermented juices of grapes, berries, or other fruits and any other mixture containing the fermented juices of grapes, berries, or other fruits, having 21 22 an alcoholic content of more than five percent (5%) alcohol by weight. 23 (ii) "Vinous liquor", as used in this section, does 24 not mean hard cider; 25 (5)(A) A tax at the rate of twenty-five cents (25¢) on each 26 gallon of light wine except light wine fermented and manufactured within the 27 State of Arkansas from grapes, berries, or other fruits grown in Arkansas, as 28 authorized by <u>\$</u> 3-5-401 - 3-5-412 [repealed], sold or offered for sale in 29 the State of Arkansas. 30 (B)(i) "Light wine", as used in this section, means the 31 fermented juices of grapes, berries, or fruits and any other mixture 32 containing the fermented juices of grapes, berries, or fruits, having an alcoholic content of between one-half of one percent (0.5%) and five percent 33 34 (5%) alcohol by weight. 35 (ii) "Light wine", as used in this section, does not 36 mean hard cider;

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(6)(A) A tax at the rate of seven dollars and fifty cents (\$7.50) per barrel of thirty-two gallons (32 gals.), and proportionately for larger and smaller gallonages per barrel, on all beer having an alcoholic content of five percent (5%) or less by weight and hard cider sold or offered for sale in the State of Arkansas. (B) This tax shall be paid in the manner prescribed by § 3-7-401 et seq.; and (7) A tax at the rate of twenty cents (20¢) on each gallon of malt liquor sold or offered for sale in the State of Arkansas.