

State of Arkansas  
91st General Assembly  
Regular Session, 2017

# A Bill

HOUSE BILL 1503

By: Representative J. Williams

## For An Act To Be Entitled

AN ACT TO AMEND THE EXCISE TAX RATE REGARDING HARD  
CIDER; TO EQUALIZE THE EXCISE TAX RATES OF BEER AND  
HARD CIDER; AND FOR OTHER PURPOSES.

## Subtitle

TO AMEND THE EXCISE TAX RATE REGARDING  
HARD CIDER; TO EQUALIZE THE EXCISE TAX  
RATES OF BEER AND HARD CIDER.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 3-7-104 is amended to read as follows:  
3-7-104. Rate of tax.

There is levied and there shall be collected as provided by law and  
~~regulation~~ rule the following taxes:

(1)(A) A tax at the rate of two dollars and fifty cents (\$2.50)  
on each gallon of spirituous liquor sold or offered for sale in the State of  
Arkansas.

(B) "Spirituous liquor", as used in this section, means  
liquor distilled from the fermented juices of grain, fruits, or vegetables  
and any mixture containing liquor distilled from the fermented juices of  
grain, fruits, or vegetables, with an alcoholic content of twenty-one percent  
(21%) or more alcohol by weight;

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

(B)(i) "Premixed spirituous liquor", as used in this  
section, means liquor distilled from the fermented juices of grain, fruits,



or vegetables, having an alcoholic content of less than twenty-one percent (21%) alcohol by weight but more than five percent (5%) alcohol by weight.

(ii) "Premixed spirituous liquor", as used in this section, does not mean hard cider;

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

(B)(i) "Light spirituous liquor", as used in this section, means liquor distilled from the fermented juices of grain, fruits, or vegetables and any mixture containing liquor distilled from the fermented juices of grain, fruits, or vegetables, having an alcoholic content between one-half of one percent (0.5%) and five percent (5%) alcohol by weight.

(ii) "Light spirituous liquor", as used in this section, does not mean hard cider;

(4)(A) A tax at the rate of seventy-five cents (75¢) on each gallon of vinous liquor, except wines fermented and manufactured within the State of Arkansas from grapes, berries, or other fruits grown in Arkansas, ~~as authorized by §§ 3-5-401—3-5-412 [repealed]~~, sold or offered for sale in the State of Arkansas.

(B)(i) "Vinous liquor", as used in this section, means the fermented juices of grapes, berries, or other fruits and any other mixture containing the fermented juices of grapes, berries, or other fruits, having an alcoholic content of more than five percent (5%) alcohol by weight.

(ii) "Vinous liquor", as used in this section, does not mean hard cider;

(5)(A) A tax at the rate of twenty-five cents (25¢) on each gallon of light wine except light wine fermented and manufactured within the State of Arkansas from grapes, berries, or other fruits grown in Arkansas, ~~as authorized by §§ 3-5-401—3-5-412 [repealed]~~, sold or offered for sale in the State of Arkansas.

(B)(i) "Light wine", as used in this section, means the fermented juices of grapes, berries, or fruits and any other mixture 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 (5%) alcohol by weight.

(ii) "Light wine", as used in this section, does not mean hard cider;

1           (6)(A) A tax at the rate of seven dollars and fifty cents  
2 (\$7.50) per barrel of thirty-two gallons (32 gals.), and proportionately for  
3 larger and smaller gallonages per barrel, on all beer having an alcoholic  
4 content of five percent (5%) or less by weight and hard cider sold or offered  
5 for sale in the State of Arkansas.

6           (B) This tax shall be paid in the manner prescribed by §  
7 3-7-401 et seq.; and

8           (7) A tax at the rate of twenty cents (20¢) on each gallon of  
9 malt liquor sold or offered for sale in the State of Arkansas.