

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

HOUSE BILL 2126

5 By: Representative G. McGill
6 By: Senator Bond
7

For An Act To Be Entitled

9 AN ACT TO TREAT THE LEASE OR RENTAL OF BEER KEGS
10 EQUALLY WITH THE SALE OF BEER KEGS UNDER THE GROSS
11 RECEIPTS TAX LAW; AND FOR OTHER PURPOSES.
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Subtitle

15 TO TREAT THE LEASE OR RENTAL OF BEER KEGS
16 EQUALLY WITH THE SALE OF BEER KEGS UNDER
17 THE GROSS RECEIPTS TAX LAW.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-52-445 is amended to read as follows:
23 26-52-445. Kegs used by wholesale manufacturer of beer.

24 The gross receipts or gross proceeds derived from the sale, lease, or
25 rental of a keg that is used to sell beer wholesale by a wholesale
26 manufacturer of beer are exempt from the gross receipts tax levied by this
27 chapter and the compensating use tax levied by the Arkansas Compensating Tax
28 Act of 1949, § 26-53-101 et seq.
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