

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

A Bill

SENATE BILL 417

5 By: Senator Files
6 By: Representative Rushing
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE TAX REBATE FOR QUALIFIED
10 MANUFACTURERS OF BEER AND MALT BEVERAGES; AND FOR
11 OTHER PURPOSES.
12
13

Subtitle

15 TO AMEND THE TAX REBATE FOR QUALIFIED
16 MANUFACTURERS OF BEER AND MALT BEVERAGES.
17
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
20

21 SECTION 1. Arkansas Code § 3-7-116, concerning tax rebates for
22 qualified beer and malt beverage manufacturers, is amended to add an
23 additional subsection to read as follows:

24 (c)(1) If a qualified manufacturer under this section expands to
25 produce a combined twenty-five thousand (25,000) barrels or more of beer and
26 malt beverage during a twelve-month period, the qualified manufacturer shall
27 submit a form to the division acknowledging that production has exceeded the
28 limit amount for qualification as a qualified manufacturer.

29 (2) A qualified manufacturer that has filed the form required in
30 subdivision (c)(1) of this section may continue to claim the tax rebate under
31 subsection (b) of this section on the first twenty-four thousand nine hundred
32 and ninety-nine (24,999) barrels of beer or malt beverage manufactured during
33 the twelve-month period immediately preceding the twelve-month period for
34 which the rebate under this section is claimed as validated under subdivision
35 (a)(4)(B)(ii) of this section.
36

