

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

As Engrossed: H2/2/21

# A Bill

HOUSE BILL 1316

5 By: Representatives L. Fite, Beaty Jr., M. Berry, Boyd, Bragg, Brooks, Brown, Crawford, Deffenbaugh,  
6 Hollowell, Jean, Lowery, Lundstrum, Lynch, Miller, Ray, Slape, S. Smith, Warren  
7 By: Senators D. Wallace, L. Eads, T. Garner, Gilmore, K. Hammer  
8

## For An Act To Be Entitled

10 AN ACT TO PHASE OUT THE SOFT DRINK TAX; TO REDUCE THE  
11 SOFT DRINK TAX; TO PROVIDE FOR THE EXPIRATION OF THE  
12 ARKANSAS SOFT DRINK TAX ACT; AND FOR OTHER PURPOSES.  
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## Subtitle

15 TO PHASE OUT THE SOFT DRINK TAX; TO  
16 REDUCE THE SOFT DRINK TAX; AND TO PROVIDE  
17 FOR THE EXPIRATION OF THE ARKANSAS SOFT  
18 DRINK TAX ACT.  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. Arkansas Code § 26-57-904(a), concerning the tax rate under  
25 the Arkansas Soft Drink Tax Act, is amended to read as follows:

26 (a) There is hereby levied and there shall be collected a tax upon  
27 every distributor, manufacturer, or wholesale dealer, to be calculated as  
28 follows:

29 (1) ~~One dollar and twenty-six cents (\$1.26) per gallon for~~ For  
30 each gallon of soft drink syrup or simple syrup sold or offered for sale in  
31 the State of Arkansas;

32 (A) One dollar and twenty-six cents (\$1.26) per gallon;

33 (B) Beginning January 1, 2023, ninety-four and five-tenths  
34 cents (94.5¢) per gallon; and

35 (C) Beginning January 1, 2024, forty-seven and three-  
36 tenths cents (47.3¢) per gallon;



