

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007
4

As Engrossed: S3/19/07

A Bill

SENATE BILL 1004

5 By: Senator Malone
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For An Act To Be Entitled

8 AN ACT CONCERNING THE RETAIL BEER TAX; AND FOR
9 OTHER PURPOSES.
10

Subtitle

11 AN ACT CONCERNING THE RETAIL BEER TAX.
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16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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18 *SECTION 1. Arkansas Code § 3-7-201, concerning the retail tax on beer,*
19 *is amended to add a new subsection to read as follows:*

20 *(f)(1) Beginning July 1, 2007, there is levied a special alcoholic*
21 *beverage excise tax of one percent (1%) upon all retail receipts or proceeds*
22 *derived from the sale of beer.*

23 *(2) The revenues derived from the excise tax on beer levied*
24 *under subdivision (f)(1) of this section shall be deposited into the General*
25 *Revenue Fund Account of the State Apportionment Fund to be distributed as*
26 *general revenue.*
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28 *SECTION 2. EMERGENCY CLAUSE. It is found and determined by the*
29 *General Assembly of the State of Arkansas that the current excise tax on beer*
30 *expires on June 30, 2007 and that in order to maintain continuity with the*
31 *state fiscal year this act must become effective on July 1, 2007. Therefore,*
32 *an emergency is declared to exist and this act being necessary for the*
33 *preservation of the public peace, health, and safety shall become effective*
34 *on July 1, 2007.*
35

36 /s/ Malone

