

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

HOUSE BILL 1491

5 By: Representatives Wardlaw, J. Richardson
6 By: Senator J. Dismang
7

For An Act To Be Entitled

9 AN ACT CONCERNING THE EXCISE TAX ON CERTAIN BEER AND
10 SAKE; TO CREATE AN EXCISE TAX CREDIT FOR CERTAIN BEER
11 AND SAKE PRODUCED USING ARKANSAS RICE; AND FOR OTHER
12 PURPOSES.
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Subtitle

15 CONCERNING THE EXCISE TAX ON CERTAIN
16 BEER AND SAKE; TO CREATE AN EXCISE TAX
17 CREDIT FOR CERTAIN BEER AND SAKE
18 PRODUCED USING ARKANSAS RICE; AND FOR
19 OTHER PURPOSES.
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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 Title 3, Chapter 7, Subchapter 1, is amended
25 to add an additional section to read as follows:

26 3-7-117. Tax credit for beer and sake produced with Arkansas rice –

27 Definition.

28 (a) As used in this section, "qualified beer and sake" means beer and
29 sake that:

30 (1) Contains at least twenty percent (20%) Arkansas rice as
31 percentage weight of the total grain bill of the beer and sake; and

32 (2) Is subject to the excise tax levied by § 3-7-104(6)(A).

33 (b)(1) A person required to report and pay tax under § 3-7-104(6)(A)
34 for qualified beer and sake is entitled to a credit against the excise tax
35 levied by § 3-7-104(6)(A).

36 (2) The credit allowed under this section shall be:



1 (A) Calculated by multiplying the percentage weight of
 2 Arkansas rice in the total grain bill of the qualified beer and sake by the
 3 excise tax due for the qualified beer and sake for the reporting period under
 4 § 3-7-401; and

5 (B) Deducted from the excise tax due for the reporting
 6 period under § 3-7-401.

7
 8 SECTION 2. Arkansas Code § 3-7-401(b), concerning the rules for
 9 reporting the excise tax collected on beer, is amended to read as follows:

10 (b) The rules shall ~~require~~:

11 (1) Require the reports to be filed with the Alcoholic Beverage
 12 Control Division on or before the fifteenth day of the month following the
 13 month in which the wholesaler acquired possession of or title to the beer; ~~;~~
 14 and

15 (2) Provide a method of reporting and claiming a credit under §
 16 3-7-117.

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