

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

As Engrossed: H3/10/25

# 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

16 CONCERNING THE EXCISE TAX ON CERTAIN  
17 BEER AND SAKE; TO CREATE AN EXCISE TAX  
18 CREDIT FOR CERTAIN BEER AND SAKE  
19 PRODUCED USING ARKANSAS RICE; AND FOR  
20 OTHER PURPOSES.  
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

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 § 3-5-1205(3), § 3-5-  
33 1408(3); or § 3-7-104(6)(A).

34 (b)(1) A person required to report and pay tax under § 3-5-1205(3), §  
35 3-5-1408(3), or § 3-7-104(6)(A) for qualified beer and sake is entitled to a  
36 credit against the excise tax.



