1	State of Arkansas	As Engrossed: H3/10/25
2	95th General Assembly	A Bill
3	Regular Session, 2025	HOUSE BILL 1491
4		
5	By: Representatives Wardlaw	, J. Richardson
6	By: Senator J. Dismang	
7		
8		For An Act To Be Entitled
9	AN ACT COM	ICERNING THE EXCISE TAX ON CERTAIN BEER AND
10	SAKE; TO (	CREATE AN EXCISE TAX CREDIT FOR CERTAIN BEER
11	AND SAKE I	PRODUCED USING ARKANSAS RICE; AND FOR OTHER
12	PURPOSES.	
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15		Subtitle
16	CONC	ERNING THE EXCISE TAX ON CERTAIN
17	BEER	AND SAKE; TO CREATE AN EXCISE TAX
18	CRED	IT FOR CERTAIN BEER AND SAKE
19	PROD	UCED USING ARKANSAS RICE; AND FOR
20	OTHE	R PURPOSES.
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22	BE IT ENACTED BY THE C	GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24	SECTION 1. Arka	nsas Code Title 3, Chapter 7, Subchapter 1, is amended
25	to add an additional s	section to read as follows:
26	3-7-117. Tax ci	edit for beer and sake produced with Arkansas rice —
27	<u>Definition.</u>	
28	(a) As used in	this section, "qualified beer and sake" means beer and
29	sake that:	
30	<u>(1) Conta</u>	ins at least twenty percent (20%) Arkansas rice as
31	percentage weight of t	the total grain bill of the beer and sake; and
32	<u>(2) Is st</u>	bject to the excise tax levied by § 3-5-1205(3), § 3-5-
33	1408(3); or § 3-7-104	<u>(6)(A).</u>
34	<u>(b)(l) A perso</u>	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 exc	cise tax.

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1	(2) The credit allowed under this section shall be:
2	(A) Calculated by multiplying the percentage weight of
3	Arkansas rice in the total grain bill of the qualified beer and sake by the
4	excise tax due for the qualified beer and sake for the reporting period under
5	§ 3-7-401; and
6	(B) Deducted from the excise tax due for the reporting
7	period under § 3-7-401.
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9	SECTION 2. Arkansas Code § 3-7-401(b), concerning the rules for
10	reporting the excise tax collected on beer, is amended to read as follows:
11	(b) The rules shall <del>require</del> :
12	(1) Require the reports to be filed with the Alcoholic Beverage
13	Control Division on or before the fifteenth day of the month following the
14	month in which the wholesaler acquired possession of or title to the beer ${ ilda \cdot \cdot \cdot \cdot \cdot}$
15	<u>and</u>
16	(2) Provide a method of reporting and claiming a credit under §
17	<u>3-7-117.</u>
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19	/s/Wardlaw
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