

State of Arkansas *As Engrossed: S4/4/13 S4/5/13 S4/11/13*
89th General Assembly **A Bill**
Regular Session, 2013

SENATE BILL 1080

By: Senator Files

By: Representative Neal

For An Act To Be Entitled

AN ACT TO CREATE A TASK FORCE TO STUDY THE TAXATION
OF NONALCOHOLIC BEVERAGES; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE A TASK FORCE TO STUDY THE
TAXATION OF NONALCOHOLIC BEVERAGES.

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

SECTION 1. DO NOT CODIFY. Legislative Task Force on the Taxation of Nonalcoholic Beverages – Creation.

(a) There is established a legislative task force to be known as the “Legislative Task Force on the Taxation of Nonalcoholic Beverages”.

(b) The task force shall be composed of the following members:

(1) Five (5) members appointed by the President Pro Tempore of the Senate as follows:

(A) Two (2) members of the Senate, one of whom shall be appointed to serve as cochair of the task force;

(B) One (1) representative of a retail chain operating in the state;

(C) One (1) owner or operator of a fast food restaurant located in the state; and

(D) One (1) owner or operator of a full-service restaurant located in the state;

(2) Five (5) members appointed by the Speaker of the House of Representatives as follows:



(A) Two (2) members of the House of Representatives, one of whom shall be appointed to serve as cochair of the task force;

(B) One (1) wholesaler actively engaged in the soft drink industry in the state;

(C) One (1) owner or operator of a fast food restaurant located in the state; and

(D) One (1) owner or operator of a full-service restaurant located in the state;

(3) The Executive Director of the Arkansas Hospitality Association;

(4) The Chancellor of the University of Arkansas for Medical Sciences or his or her designee;

(5) The Director of the Department of Human Services or his or her designee; and

(6) One (1) representative of an organization that receives funds from the taxes imposed on nonalcoholic beverages, who shall be appointed by the cochairs of the task force.

(c) The task force shall:

(1) Meet at a location within the state at the call of the cochairs; and

(2) Establish rules and procedures for conducting the business of the task force.

(d) Legislative members of the task force are entitled to per diem and mileage at the same rate authorized by law for attendance at meetings of interim committees of the General Assembly.

(e) The task force shall receive staff support from the Bureau of Legislative Research.

(f) Vacancies on the task force shall be filled in the same manner as provided for the initial appointment.

SECTION 2. DO NOT CODIFY. Duties.

The Legislative Task Force on the Taxation of Nonalcoholic Beverages shall:

(1) Perform a detailed and comprehensive study of the wholesale taxes imposed on nonalcoholic beverages in the state, including without limitation the taxes levied under the Arkansas Soft Drink Tax Act, § 26-57-

901 et seq.;

(2) Seek input and gather information from appropriate sources to enable the task force to fulfill its duties under this section; and

(3) Report the written findings and recommendations of the task force to the Governor, the President Pro Tempore of the Senate, and the Speaker of the House of Representatives on or before September 1, 2014.

SECTION 3. DO NOT CODIFY. Expiration.

The Legislative Task Force on the Taxation of Nonalcoholic Beverages shall expire on January 1, 2015.

/s/Files

APPROVED: 04/22/2013