

State of Arkansas  
91st General Assembly  
Regular Session, 2017

# A Bill

SENATE BILL 417

By: Senator Files  
By: Representative Rushing

## For An Act To Be Entitled

AN ACT TO AMEND THE TAX REBATE FOR QUALIFIED  
MANUFACTURERS OF BEER AND MALT BEVERAGES; AND FOR  
OTHER PURPOSES.

### Subtitle

TO AMEND THE TAX REBATE FOR QUALIFIED  
MANUFACTURERS OF BEER AND MALT BEVERAGES.

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

SECTION 1. Arkansas Code § 3-7-116, concerning tax rebates for qualified beer and malt beverage manufacturers, is amended to add an additional subsection to read as follows:

(c)(1) If a qualified manufacturer under this section expands to produce a combined twenty-five thousand (25,000) barrels or more of beer and malt beverage during a twelve-month period, the qualified manufacturer shall submit a form to the division acknowledging that production has exceeded the limit amount for qualification as a qualified manufacturer.

(2) A qualified manufacturer that has filed the form required in subdivision (c)(1) of this section may continue to claim the tax rebate under subsection (b) of this section on the first twenty-four thousand nine hundred and ninety-nine (24,999) barrels of beer or malt beverage manufactured during the twelve-month period immediately preceding the twelve-month period for which the rebate under this section is claimed as validated under subdivision (a)(4)(B)(ii) of this section.

APPROVED: 03/23/2017



