

State of Arkansas  
91st General Assembly  
Regular Session, 2017

# A Bill

HOUSE BILL 2126

By: Representative G. McGill

By: Senator Bond

## For An Act To Be Entitled

AN ACT TO TREAT THE LEASE OR RENTAL OF BEER KEGS  
EQUALLY WITH THE SALE OF BEER KEGS UNDER THE GROSS  
RECEIPTS TAX LAW; AND FOR OTHER PURPOSES.

## Subtitle

TO TREAT THE LEASE OR RENTAL OF BEER KEGS  
EQUALLY WITH THE SALE OF BEER KEGS UNDER  
THE GROSS RECEIPTS TAX LAW.

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

SECTION 1. Arkansas Code § 26-52-445 is amended to read as follows:  
26-52-445. Kegs used by wholesale manufacturer of beer.

The gross receipts or gross proceeds derived from the sale, lease, or rental of a keg that is used to sell beer wholesale by a wholesale manufacturer of beer are exempt from the gross receipts tax levied by this chapter and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

APPROVED: 03/27/2017

