

State of Arkansas  
91st General Assembly  
Regular Session, 2017

# A Bill

HOUSE BILL 1744

By: Representative Capp

## For An Act To Be Entitled

AN ACT TO CLARIFY THE PROCESS FOR PAYING TAXES FOR  
SHIPMENTS OF WINE UNDER THE DIRECT SHIPMENT OF VINOUS  
LIQUOR ACT; AND FOR OTHER PURPOSES.

### Subtitle

TO CLARIFY THE PROCESS FOR PAYING TAXES  
FOR SHIPMENTS OF WINE UNDER THE DIRECT  
SHIPMENT OF VINOUS LIQUOR ACT.

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

SECTION 1. Arkansas Code § 3-5-1704(a), concerning the payment of taxes on wine purchased under the Direct Shipment of Vinous Liquor Act, is amended to add an additional subdivision to read as follows:

(3) A winery shall source the collection of sales and use taxes to the purchaser's delivery address in accordance with § 26-52-521(b)(2).

APPROVED: 03/27/2017

