

State of Arkansas
95th General Assembly
Regular Session, 2025

As Engrossed: H3/10/25

A Bill

HOUSE BILL 1491

By: Representatives Wardlaw, J. Richardson

By: Senator J. Dismang

For An Act To Be Entitled

AN ACT CONCERNING THE EXCISE TAX ON CERTAIN BEER AND SAKE; TO CREATE AN EXCISE TAX CREDIT FOR CERTAIN BEER AND SAKE PRODUCED USING ARKANSAS RICE; AND FOR OTHER PURPOSES.

Subtitle

CONCERNING THE EXCISE TAX ON CERTAIN BEER AND SAKE; TO CREATE AN EXCISE TAX CREDIT FOR CERTAIN BEER AND SAKE PRODUCED USING ARKANSAS RICE; AND FOR OTHER PURPOSES.

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

SECTION 1. Arkansas Code Title 3, Chapter 7, Subchapter 1, is amended to add an additional section to read as follows:

3-7-117. Tax credit for beer and sake produced with Arkansas rice – Definition.

(a) As used in this section, "qualified beer and sake" means beer and sake that:

(1) Contains at least twenty percent (20%) Arkansas rice as percentage weight of the total grain bill of the beer and sake; and

(2) Is subject to the excise tax levied by § 3-5-1205(3), § 3-5-1408(3); or § 3-7-104(6)(A).

(b)(1) A person required to report and pay tax under § 3-5-1205(3), § 3-5-1408(3), or § 3-7-104(6)(A) for qualified beer and sake is entitled to a credit against the excise tax.



(2) The credit allowed under this section shall be:

(A) Calculated by multiplying the percentage weight of Arkansas rice in the total grain bill of the qualified beer and sake by the excise tax due for the qualified beer and sake for the reporting period under § 3-7-401; and

(B) Deducted from the excise tax due for the reporting period under § 3-7-401.

SECTION 2. Arkansas Code § 3-7-401(b), concerning the rules for reporting the excise tax collected on beer, is amended to read as follows:

(b) The rules shall ~~require~~:

(1) Require the reports to be filed with the Alcoholic Beverage Control Division on or before the fifteenth day of the month following the month in which the wholesaler acquired possession of or title to the beer; ~~;~~ and

(2) Provide a method of reporting and claiming a credit under § 3-7-117.

/s/Wardlaw

APPROVED: 4/17/25