

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
90th General Assembly  
Regular Session, 2015

As Engrossed: H3/17/15  
**A Bill**

HOUSE BILL 1739

By: Representative Vines

### For An Act To Be Entitled

AN ACT TO AMEND THE LAW REGARDING THE SHIPPING OF  
WINE; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE LAW REGARDING THE SHIPPING  
OF WINE.

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

*SECTION 1. Arkansas Code § 3-5-1704 is amended to read as follows:  
3-5-1704. ~~Purchase~~—Payment of taxes.*

*~~(a) A consumer must:~~*

*~~(1) Be physically present at the winery to purchase the vinous  
liquor to be shipped into or within the state; and~~*

*~~(2) Provide identification to the winery proving that he or she  
is twenty-one (21) years of age or older.~~*

*~~(b)(1)(A)~~(a) A winery shall collect all sales taxes and excise taxes  
due on a sale to an individual of this state as if the sale took place on the  
premises of an Arkansas small farm winery, including without limitation taxes  
under §§ 3-5-1605, 3-7-104, 3-7-201, and 3-7-111.*

*~~(B)~~(b)(1) A winery does not have to collect a local tax that would be  
imposed by a municipality, town, or other political subdivision of the state.*

*(2) Taxes collected by the winery shall be submitted to the  
Department of Finance and Administration as directed without limitation under  
§§ 3-5-1605, 3-7-104, 3-7-201, and 3-7-111.*

*SECTION 2. Arkansas Code § 3-5-1705 is amended to read as follows:*



3-5-1705. *Direct shipment.*

(a) A winery ~~shall ship only a~~ within or without this state may ship vinous liquor to a private residence in this state.

(b) ~~A winery may only ship one (1) case of vinous liquor per consumer in any calendar quarter.~~ Before shipping wine under subsection (a) of this section, a winery shall make all reasonable efforts to ensure that the recipient of the vinous liquor is twenty-one (21) years of age or older.

(c)(1) A shipment of a vinous liquor shall have a shipping label provided by the Alcoholic Beverage Control Division affixed to the shipping package.

(2) The fee for each label for a shipment shall not exceed ten dollars (\$10.00).

/s/Vines