

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: S3/16/15
A Bill

SENATE BILL 725

By: Senators Files, Hester, B. Sample, Hickey, Rapert, Teague, Rice, *B. Pierce, J. English, G. Stubblefield, Collins-Smith*

By: Representatives Rushing, Jean, Linck, Cozart, M. Gray, Beck, Lemons, Petty, Vaught, Lundstrum, Henderson, G. Hodges, Gates, B. Smith, Pitsch, Boyd, Richmond, Lowery, Drown, Sullivan, Farrer, G. McGill, Bentley, Eaves, Speaks, Brown, Gonzales, Copeland, Eads, Wallace, Vines, Tosh, Bell, McElroy, Womack, Hickerson

For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS SOFT DRINK TAX ACT; TO
AMEND THE CALCULATION OF TAXES ON SOFT DRINK SYRUP
AND SIMPLE SYRUP; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE ARKANSAS SOFT DRINK TAX ACT;
AND TO AMEND THE CALCULATION OF TAXES ON
SOFT DRINK SYRUP AND SIMPLE SYRUP.

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

SECTION 1. Arkansas Code § 26-57-904(a)(1), concerning the rate of tax levied on soft drinks, is amended to read as follows:

(1) ~~Two dollars (\$2.00) per gallon per gallon for each gallon of soft drink syrup or simple syrup sold or offered for sale in the State of Arkansas~~ When a package or container of soft drink syrup or simple syrup is sold or offered for sale in Arkansas and the soft drink syrup or simple syrup is for the purpose of producing a liquid soft drink, then the tax on the sale of each package or container shall be equal to twenty-one cents (21¢) for each gallon of soft drink that may be produced from each package or container by following the manufacturer's directions;



SECTION 2. Section 1 this act is effective on the first day of the calendar month following the effective date of this act.

/s/Files