

Title 26. Taxation

Chapter I. Generally, Department of Finance and Administration

Subchapter F. Miscellaneous Taxes

Part 160. Beer Excise Tax

Codification Notes. This part as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"Under the authority vested in him by Act 109 of 1935, as amended, and other laws of Arkansas, the Director of the Department of Finance and Administration, State of Arkansas, pursuant to the directions of Act 434 of 1967, as amended, hereby promulgates the following rules:"

"These rules shall be in full force and effect December 31, 1977."

Subpart 1. Generally

26 CAR § 160-101. Beer excise tax requirements.

(a)(1) The taxpayer, licensed under Acts 1935, No. 109, as amended, shall file with the Miscellaneous Tax Section of the Office of Excise Tax Administration a monthly Arkansas Beer Excise Tax Report not later than the fifteenth day of each month.

(2) The said report shall cover all shipments of beer during the previous calendar month.

(b)(1) The taxpayer shall remit payment with the Arkansas Beer Excise Tax Report required to be filed by Acts 1971, No. 296, and this part, and such payment shall accompany the said tax report.

(2)(A) Tax payments shall be for the exact amount of the tax shown due on one (1) invoice, or more.

(B) Provided, no payment shall be in an amount less than the total shown due on the taxpayer's monthly statement.

(3) Additional invoices that are not shown on the taxpayer's report may be paid, and credit will be given to the taxpayer for each invoice so paid.

(4) If any invoice that has been paid shall fail to reach the Department of Finance and Administration, then the department shall request a copy of the invoice be included with the following month's tax report.

(c)(1) Tax credits for military sales, breakage, or other credits authorized by law shall not be deducted from the taxpayer's tax payment which shall accompany the taxpayer's report unless the taxpayer shall have received a credit memorandum prior to preparing the tax report.

(2) Each request to the department for credit shall be accompanied by the necessary documents to prove that the taxpayer is entitled to the credit claimed by him or her.

(d)(1) Notwithstanding subsection (c) of this section, tax credits for the use of Arkansas rice in the grain bill of beer or sake shall be deducted from the taxpayer's report as shown on the Arkansas Beer Excise Tax Report.

(2) A taxpayer claiming the credit under subdivision (d)(1) of this section shall file an Arkansas Rice Beer and Sake Brewing Tax Credit Form with the Arkansas Beer Excise Tax Report that shows:

(A) The total gallonage of each product subject to tax reported on the Arkansas Beer Excise Tax Report for the period covered; and

(B) The grain bill of each product listed in subdivision (d)(2)(A) of this section.

(e) The Miscellaneous Tax Section shall make available electronically the Arkansas Beer Excise Tax Report forms and the Arkansas Rice Beer and Sake Brewing Tax Credit Form.

Authority. Arkansas Code § 3-7-404.

History. Ark. R. 2026-19 (eff. March 6, 2026)