



STATE OF ARKANSAS
**Department of Finance
and Administration**

REVENUE DIVISION
Office of Excise Tax Administration
Miscellaneous Tax Section
1816 West Seventh Street, Room 2340
Post Office Box 896
Little Rock, Arkansas 72203
Phone: (501) 682-7187
Fax: (501) 682-1103
www.arkansas.gov/dfa

What's New for Miscellaneous Tax in 2015

Severance Tax Distribution

Act 536:

The first six hundred seventy-five thousand dollars (\$675,000) of the first five percent (5%) of natural gas severance tax collections shall be deposited as general revenues. The remainder of the first five percent (5%) shall be for the Road and Bridge Repair, Maintenance, and Grants Fund.

The remaining ninety-five percent (95%) of the funds shall be classified as special revenues with no changes to the distribution.

Effective Date: July 1, 2015.

Brucellosis Control and Eradication Program

Act 1077: Sets the fees to fund the bovine disease control and eradication program at one-dollar (\$1.00) per head on all cattle sold in this state.

Effective: July 1, 2015

Real Property Transfer Tax

Act 1098: Arkansas Code §26-60-102(8) and (9), concerning transfers to which the real property transfer tax does not apply, are amended to include instruments given in a judicial proceeding or a non-judicial proceeding under Ark. Code §18-50-101 et seq.

Effective: July 22, 2015

Coin-operated Amusement Devices

Act 1209: “*Amusement Device*” does not include a machine, device, or apparatus that constitutes a casino-gambling style game, including without limitation mechanical or electronic:

1. Draw games;
2. Slot machines;
3. Roulette wheels;
4. Craps;
5. Video poker; and
6. Casino-gambling style games of any other type in which the outcome is determined substantially by chance.

If a player accumulates redeemable representations of value, a toy or novelty with a wholesale value of no more than five hundred dollars (\$500) may be awarded by an amusement device operator or redeemed by a player only if the toy or novelty is offered in a facility that:

1. Is in excess of twenty-five thousand square feet (25,000 sq. ft.);
2. Offers a full service restaurant menu during all hours of operation;
3. Offers at least one hundred (100) amusement devices; and
4. Located in a county that has a population that exceeds three hundred fifty thousand (350,000) and is traversed by a navigable river.

Effective: July 22, 2015

Hard Cider

Act 1237:

“Hard Cider” means liquor brewed from the fermented juices of fruit and containing more than *three percent (3%)* and not more than twenty-one percent (21%) of alcohol by weight.

The Director of Alcoholic and Beverage Control Division may issue a license to operate a small brewery to manufacture hard cider or to operate a microbrewery-restaurant if it meets existing requirements specified in Arkansas Code § 3-5-1405.

Effective: July 22, 2015