

BEER EXCISE TAX REGULATIONS 1977-1

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 regulations:

1. The taxpayer, licensed under Act 109 of 1935, as amended, shall file with the Miscellaneous Tax Section of the Department of Finance and Administration, Division of Revenues, a monthly Arkansas Beer Excise Tax Report not later than the fifteenth day of each month. The said report shall cover all shipments of beer during the previous calendar month.
2. The taxpayer shall remit payment with the Arkansas Beer Excise Tax Report required to be filed by Act 296 of 1971, and these regulations, and such payment shall accompany the said tax report. Tax payments shall be for the exact amount of the tax shown due on one invoice, or more; provided, no payment shall be in an amount less than the total shown due on the taxpayer's monthly statement. 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. If any invoice that has been paid shall fail to reach the Department of Finance and Administration, then the Department of Finance and Administration shall request a copy of the invoice be included with the following month's tax report.
3. 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. Each request to the Department of Finance and Administration for credit shall be accompanied by the necessary documents to prove that the taxpayer is entitled to the credit claimed by him.
4. Any wholesaler who does not have an ample supply of the monthly Arkansas Beer Excise Tax Report forms shall request such forms from the Miscellaneous Tax Section of the Department of Finance and Administration and the forms shall be sent to him upon such request.

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of this Department on this the 12th day of December, 1977.

Jim Wooten, Director
Arkansas Department of Finance
And Administration, State of Arkansas

I, WALTER SKELTON, Assistant Director for Revenues, Department of Finance and Administration, State of Arkansas, do hereby certify that the above and foregoing is a true and correct copy of the original Beer Excise Tax Regulations, 1977-1, promulgated in accordance with the provisions of Act 109 of 1935 and pursuant to the direction of Act 434 of 1967.

IN WITNESS THEREOF, I have hereunto subscribed my name as Assistant Director for Revenues, and affixed the seal of said authority on this 12th day of December, 1977.

Walter Skelton