

SHOPE FLOOR AMENDMENT
HOUSE OF REPRESENTATIVES AMENDMENTS TO S.B. 1381
(Reference to Senate engrossed bill)

1 Page 2, line 20, strike "THE" insert "A"
2 Line 21, strike "UP TO TWELVE"
3 Between lines 22 and 23, insert:
4 **"1. THE LICENSEE MAY SELL AND SHIP:**
5 (a) UNTIL DECEMBER 31, 2017, UP TO SIX NINE-LITER CASES OF WINE.
6 (b) BEGINNING JANUARY 1, 2018 AND UNTIL DECEMBER 31, 2018, UP TO NINE
7 NINE-LITER CASES OF WINE.
8 (c) BEGINNING JANUARY 1, 2019 AND FOR EACH YEAR THEREAFTER, UP TO
9 TWELVE NINE-LITER CASES OF WINE."
10 Renumber to conform
11 Line 44, after "IDENTIFICATION" insert "AS PRESCRIBED IN SECTION 4-241,
12 SUBSECTION K"
13 Page 3, line 27, strike "TWELVE" insert "THE TOTAL NUMBER OF"; after "WINE" insert
14 "AUTHORIZED UNDER SUBSECTION F, PARAGRAPH 1 OF THIS SECTION"
15 Page 4, line 6, strike "LIMITATION" insert "LIMITATIONS"
16 Line 7, strike "E" insert "F"
17 Between lines 9 and 10, insert:
18 "Sec. 3. Section 42-3355, Arizona Revised Statutes, is amended to
19 read:
20 42-3355. Return and payment by farm wineries, manufacturers,
21 direct shipment licensees, microbreweries and craft
22 distillers
23 A. Every farm winery selling vinous liquor at retail or to a retail
24 licensee pursuant to title 4, chapter 2 manufactured or produced on the
25 premises, ~~or~~ producer of vinous liquor that sells at retail pursuant to
26 section 4-243.02 OR DIRECT SHIPMENT LICENSEE THAT SELLS PURSUANT TO SECTION
27 4-203.04 shall pay the tax under this chapter on all such liquor sold at
28 retail or to a retail licensee within this state and add the amount of the
29 tax to the sales price.

1 B. Every microbrewery selling malt liquor at retail or to a retail
2 licensee pursuant to title 4, chapter 2 manufactured or produced on the
3 premises or a manufacturer of beer that sells at retail pursuant to section
4 4-243.02 shall pay the tax under this chapter on all malt liquor sold at
5 retail or to a retail licensee within this state and add the amount of the
6 tax to the sales price.

7 C. Every craft distiller selling ~~a~~ spirituous liquor at retail or to
8 a retail licensee pursuant to title 4, chapter 2, manufactured or produced on
9 the premises or a distiller of spirituous liquor that sells at retail
10 pursuant to section 4-243.02 shall pay the tax under this chapter on all
11 spirituous liquor sold at retail or to a retail licensee within this state
12 and add the amount of the tax to the sales price.

13 D. The farm winery, manufacturer, microbrewery, ~~or~~ craft distiller **OR**
14 **DIRECT SHIPMENT LICENSEE** shall pay the tax to the department monthly on or
15 before the twentieth day of the month next succeeding the month in which the
16 tax accrues.

17 E. On or before that date, the farm winery, manufacturer,
18 microbrewery, ~~or~~ craft distiller **OR DIRECT SHIPMENT LICENSEE** shall prepare a
19 sworn return for the month in which the tax accrues in the form prescribed by
20 the department, showing:

21 1. The amount of liquors or beer sold in this state during the month
22 in which the tax accrues.

23 2. The amount of tax for the period covered by the return.

24 3. Any other information that the department deems necessary for the
25 proper administration of this chapter.

26 F. The farm winery, manufacturer, microbrewery, ~~or~~ craft distiller **OR**
27 **DIRECT SHIPMENT LICENSEE** shall deliver the return, together with a remittance
28 of the amount of the tax due, to the department.

29 G. Any taxpayer who fails to pay the tax within ten days ~~from~~ **AFTER**
30 the date ~~upon~~ **ON** which the payment becomes due is subject to and shall pay a
31 penalty determined under section 42-1125, plus interest at the rate
32 determined pursuant to section 42-1123 from the time the tax was due and
33 payable until paid.

34 Sec. 4. Section 42-3356, Arizona Revised Statutes, is amended to read:

35 **42-3356. Bonds required of farm wineries and direct shipment**
36 **licensees; exemption**

37 A. Every farm winery that makes deliveries pursuant to section
38 4-205.04, subsection C, paragraph 7 or 9 **OR DIRECT SHIPMENT LICENSEE THAT**

1 MAKES DELIVERIES PURSUANT TO SECTION 4-203.04 shall file with the department,
2 in a form prescribed by the department, a bond or bonds, duly executed by the
3 farm winery OR DIRECT SHIPMENT LICENSEE as principal, and with a corporation
4 duly authorized to execute and write bonds within this state as surety,
5 payable to this state and conditioned on the payment of all taxes, penalties
6 and other obligations of the farm winery OR DIRECT SHIPMENT LICENSEE arising
7 under this chapter and chapter 5 of this title.

8 B. The department shall fix the total amount of the bond or bonds
9 required of the farm winery OR DIRECT SHIPMENT LICENSEE and may increase or
10 reduce the total amount at any time. In fixing the total amount, the
11 department shall require a bond or bonds equivalent in total amount to twice
12 the farm winery's OR DIRECT SHIPMENT LICENSEE'S estimated monthly tax,
13 ascertained in a manner deemed proper by the department. The total amount of
14 the bond or bonds required of any farm winery OR DIRECT SHIPMENT LICENSEE
15 shall not be less than five hundred dollars.

16 C. A farm winery OR DIRECT SHIPMENT LICENSEE is exempt from the
17 requirements of this section if the farm winery OR DIRECT SHIPMENT LICENSEE
18 has made timely payment of any taxes imposed by this chapter for the twelve
19 consecutive months immediately preceding the current month."

20 Renumber to conform

21 Amend title to conform

THOMAS R. SHOPE, JR.

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