

Section 1.20(16) Any person applying for a Sunday alcoholic beverage permit shall prove certain gross sales figures by submitting a financial schedule which a licensed accountant has applied agreed upon procedures as outlined below in accordance with attestation standards established by the American Institute of Certified Public Accountants. As used in Regulations that apply to Sunday alcoholic beverage permits, financial statement shall mean a financial presentation that shows a statement of operations by product lines that show gross sales for the following product lines: (a) receipts for sleeping accommodations (if applicable); (b) food and food items; (c) non-alcoholic beverage sales; (d) alcoholic beverage sales; (e) in the case of excursion boats, boat rental fees. Alcoholic beverage means all intoxicating liquor of any sort.

The accountant shall include an additional paragraph in the accountant's report which states that, based on the accompanying financial schedule, the applicant does or does not have gross sales of sixty percent (60%) or more from items contained in categories (a), (b), (c), and (e) when gross sales of all product lines as set forth above are considered. Only twenty percent (20%) of receipts for sleeping accommodations may be used in meeting this test. The financial statement shall reflect the items as called for above, as well as other items required by generally accepted accounting principles.

At a minimum the agreed upon procedures shall include: verification of the mathematical accuracy of the financial schedule submitted as a part of the accountant's report; sales categories included on the financial schedule that have been traced to the related underlying accounting records and documentation; and that the sales categories were found to be fairly presented

The reporting period shall be for the previous twelve (12) full calendar months prior to the month of application or portion thereof that the applicant has held an on premises retail beverage permit. The reporting period shall not be less than three (3) full calendar months. Persons who have been a holder of an on premises retail beverage permit for less than ninety (90) days and who are without prior business experience shall not be required to comply with this Regulation, but shall meet the requirements of Section 1.20(17) of these Regulations in applying for a temporary permit. Applicants for this permit shall post the premises and publish notice of the application as set forth in Sections 1.23 and 1.26 of these Regulations, as well as any other requirements that apply to permits issued by the Alcoholic Beverage Control Division.

In cases where one business entity purchases another business entity which holds an on premises retail beverage permit, the purchaser may either "stand in the shoes" of the seller, and use such financial data as would be furnished by the seller or may choose to operate as a new business entity and provide the buyer's financial data to determine whether or not the new business is qualified to apply for and hold a regular or temporary Sunday alcoholic beverage permit under these Regulations;

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Section 1.34 Continuation of Permit Conditioned Upon Operation of Originally Proposed Business. Any permit issued by the Alcoholic Beverage Control Division shall remain valid only for use in the business described in the original application including any attachments, letters, statements, or testimony given at the hearing on such application. If no written business and/or entertainment plan was required by this agency at the time such permit was issued, then the business operation shall be defined as it has historically operated during the two (2) years immediately prior to the adoption of this regulation.

The maintenance of such business operations shall be deemed a condition of the permittee's right to retain any permit and any material change in the business operations proposed in the original application or in the manner the business has historically operated per above, without prior approval of the Director, shall be grounds for the revocation of any such permit.

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Section 1.79(4) Failure to Pay Tax, Fee, Penalty or Child Support. The permittee failed to pay when due, any tax or fee required by these Regulations, or by any law of the State of Arkansas, or any political subdivision of the State of Arkansas, or any penalty assessed by the Director, the Board, any Court, or any Court ordered child support. The permittee's failure to pay taxes imposed on alcoholic beverages by any state or local gross receipts and compensating use taxes in a timely manner shall be grounds for the non-renewal of the permittee's permit(s) by the Board. Provided further, any permit(s) suspended for non-payment of the above taxes shall be cancelled if the tax arrearage is not satisfied within six (6) months of the date of suspension.

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Section 2.13 Wholesalers to Sell Only to Retailers; Hours of Sale for Wholesalers. Any person holding a permit to sell controlled beverages at wholesale under any alcoholic beverage control law of the State of Arkansas shall sell such beverages only to a person holding a permit to sell such beverages at retail.

Wholesalers may sell controlled beverages to retailers on all days that retail liquor stores may sell controlled beverages to consumers. The hours of sale shall be from 5:00 a.m. until the closing hours prescribed by state law or local ordinance for retail liquor stores. Wholesalers may not, on Sundays, sell or deliver controlled beverages to or service those retail accounts that hold permits to sell controlled beverages on Sundays.

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Section 2.17.1 Alcohol Content of Malt Beverages Containing Five Percent (5%) or Less Alcohol by Weight or Six and Three Tenths Percent (6.3%) by Volume May be Listed on Containers or Labels. The alcohol content of malt beverages containing five percent (5%) or less alcohol by weight or six and three tenths (6.3%) by volume shipped into or offered for sale in the State of Arkansas may be listed on the malt beverage container or on the malt beverage label, at the option of the manufacturer. The alcohol content must be shown as alcohol by volume. The alcohol content information may not be made in a misleading or false manner nor may the alcohol content information be more prominent than any other information contained upon the label.

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