

COMMITTEE ON APPROPRIATIONS  
SENATE AMENDMENTS TO H.B. 2543  
(Reference to House engrossed bill)

1 Strike everything after the enacting clause and insert:

2 "Section 1. Section 42-3355, Arizona Revised Statutes, is amended to  
3 read:

4 42-3355. Return and payment by farm wineries, manufacturers,  
5 direct shipment licensees, microbreweries and craft  
6 distillers; civil penalty; report

7 A. ~~Every~~ A farm winery selling vinous liquor at retail or to a  
8 retail licensee pursuant to title 4, chapter 2 ~~THAT IS~~ manufactured or  
9 produced on the premises, A producer of vinous liquor that sells at retail  
10 pursuant to section 4-243.02 or A direct shipment licensee that sells  
11 pursuant to section 4-203.04 shall pay the tax under this chapter on all  
12 such liquor sold at retail or to a retail licensee within this state and  
13 add the amount of the tax to the sales price.

14 B. ~~Every~~ A microbrewery selling malt liquor at retail or to a retail  
15 licensee pursuant to title 4, chapter 2 ~~THAT IS~~ manufactured or produced on  
16 the premises or a manufacturer of beer that sells at retail pursuant to  
17 section 4-243.02 shall pay the tax under this chapter on all malt liquor

1 sold at retail or to a retail licensee within this state and add the amount  
2 of the tax to the sales price.

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

9 D. The farm winery, manufacturer, microbrewery, craft distiller or  
10 direct shipment licensee shall pay the tax to the department ~~monthly~~  
11 ANNUALLY on or before the twentieth day of the FIRST month ~~next~~ OF THE YEAR  
12 succeeding the ~~month~~ YEAR in which the tax accrues.

13 E. On or before that date, the farm winery, manufacturer,  
14 microbrewery, craft distiller or direct shipment licensee shall prepare a  
15 sworn return for the ~~month~~ YEAR in which the tax accrues in the form  
16 prescribed by the department, showing:

17 1. The amount of liquors or beer sold in this state during the ~~month~~  
18 YEAR in which the tax accrues.

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

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

22 F. The farm winery, manufacturer, microbrewery, craft distiller or  
23 direct shipment licensee shall deliver the return, together with a  
24 remittance of the amount of the tax due, to the department.



1 AMOUNT OF \$.50 PER GALLON OR A PROPORTIONATE RATE FOR ANY LESSER OR GREATER  
2 QUANTITY THAN ONE GALLON FOR THE FIRST TWENTY THOUSAND GALLONS PRODUCED.

3 3. FOR A TAXPAYER THAT HOLDS A LICENSE PURSUANT TO SECTION 4-205.08  
4 AND THAT PAID THE TAX IMPOSED PURSUANT TO SECTION 42-3052, PARAGRAPH 4, AN  
5 AMOUNT OF \$.10 PER GALLON OR A PROPORTIONATE RATE FOR ANY LESSER OR GREATER  
6 QUANTITY THAN ONE GALLON FOR THE FIRST FIVE HUNDRED THOUSAND GALLONS  
7 PRODUCED.

8 B. A TAXPAYER SHALL CLAIM THE CREDIT FOR EACH TAX PERIOD ON FORMS  
9 PRESCRIBED AND FURNISHED BY THE DEPARTMENT, WHICH MAY BE INCORPORATED IN  
10 THE RETURN FORM PRESCRIBED PURSUANT TO THIS CHAPTER. A CLAIM FOR CREDIT IS  
11 NOT ALLOWED IF THE TAXPAYER FAILS TO PAY THE TAX DUE, PLUS ANY ESTIMATED  
12 TAX LIABILITY, BEFORE THE PAYMENT BECOMES DELINQUENT. THE DEPARTMENT SHALL  
13 RECAPTURE ANY CREDIT AMOUNTS CLAIMED BY THE TAXPAYER BUT DISALLOWED.

14 C. THE CREDITS UNDER THIS SECTION MAY NOT BE REMOVED FROM THE  
15 ALLOCATIONS PRESCRIBED IN SECTION 42-3106.

16 Sec. 3. Effective date

17 This act is effective from and after December 31, 2022."

18 Amend title to conform

2543APPROP  
03/25/2022  
09:18 AM  
C: ED