



To: Arkansas food units selling alcoholic beverages
From: Sales Tax Department
Date: June 10, 2022
Subject: Arkansas state level alcoholic beverage taxes

Please note the following Arkansas tax rates pertaining to the sale of alcoholic beverages:

Sale of liquor drinks

6.5% state sales tax
Applicable local sales tax
10% supplemental tax (designated for state's general fund)
4% supplemental tax (designated for University of Arkansas Medical Center fund)

Sale of liquor and/or wine for off-premises consumption

6.5% state sales tax
Applicable local sales tax
3% excise tax

Sale of beer for off-premises consumption

6.5% state sales tax
Applicable local sales tax
1% excise tax

General ledger accounts

State/local sales tax: 44571098
10% supplemental tax on liquor drinks: 44576004
4% supplemental tax on liquor drinks: 44576104
3% excise tax on liquor/wine sold for off-premises consumption: 44576204
1% excise tax on beer sold for off-premises consumption: 44576304

These ledger accounts are now available in UFS.

If you have any questions on the tax rates noted above, please contact Bill Franklin at x58642.

Please input these rates into any computerized point of sale equipment or cash registers. Additionally, please input these tax rates in the UFS cash and billing modules.

For UFS general inquiries, please contact Noram.UFSAdministrator@sodexo.com.
For UFS account setup and reporting, please contact RevenueReportingCompliance.NorAm@sodexo.com

