



1 maintenance and improvements of state parks, an additional excise  
2 tax is hereby levied and imposed, effective July 1, 2011, upon the  
3 sale, use, handling or distribution of all bottled soft drinks and  
4 all soft drink syrups, whether manufactured within or without this  
5 state, as follows:

6 (1) On each bottled soft drink, an additional tax of 1¢ on  
7 each sixteen and nine-tenths fluid ounces, or fraction thereof, or  
8 on each one-half liter, or fraction thereof contained therein.

9 (2) On each gallon of soft drink syrup, an additional tax of  
10 80¢, and in like ratio on each part gallon thereof, or on each four  
11 liters of soft drink syrup an additional tax of 84¢, and in like  
12 ratio on each part four liters thereof.

13 (3) On each ounce by weight of dry mixture or fraction thereof  
14 used for making soft drinks, an additional tax of 1¢ or on each  
15 28.35 grams, or fraction thereof, an additional tax of 1¢.

16 Any person manufacturing or producing within this state any  
17 bottled soft drink or soft drink syrup for sale within this state  
18 and any distributor, wholesale dealer or retail dealer or any other  
19 person who is the original consignee of any bottled soft drink or  
20 soft drink syrup manufactured or produced outside this state, or  
21 who brings such drinks or syrups into this state, is liable for the  
22 additional excise tax hereby imposed. The additional excise tax  
23 hereby imposed may not be collected more than once in respect to  
24 any bottled soft drink or soft drink syrup manufactured, sold, used

1 or distributed in this state.

2 All revenue collected by the commissioner under the provisions  
3 of this section, less such costs of administration as are  
4 hereinafter provided for, shall be paid by him or her into a  
5 special State Parks Maintenance and Improvements Fund, which is  
6 hereby created in the State Treasury, to be used solely for the  
7 construction, maintenance and improvements to state parks, as  
8 otherwise provided by law.

NOTE: The purpose of this bill is to increase the soft drinks tax by 1¢ and dedicating the increase to construction, maintenance and improvements of state parks.

§11-19-3 is new; therefore, it has been completely underscored.