



**STATE OF ARKANSAS**  
**DEPARTMENT OF FINANCE AND ADMINISTRATION**  
**SALES AND USE TAX SECTION**  
**P.O. BOX 8092, LITTLE ROCK, AR 72203-8092**

### Soft Drinks

| If the product contains   | Applicable Tax Rate                       | Examples   |
|---|---|--|
| Sugar<br>Agave<br>Aspartame<br>Barley Malt<br>Corn Syrup<br>Dextrose<br>Erythritol<br>Evaporated Cane Juice<br>Fructose<br>Fruit Juice Concentrate<br>Honey<br>Invert Sugar<br>Maltitol<br>Maple Syrup<br>Molasses<br>Rice Syrup<br>Saccharin<br>Stevia<br>Sucralose<br>Sucrose<br>Other natural or artificial sweeteners | Taxable at the 6.5%<br>State Rate         | Bottled or canned water that contains sweeteners   |
|   |   | Coffee or tea drinks that contain sweeteners   |
|   |   | Fruitades, drinks, or nectars with sweeteners that have 50% or less vegetable or fruit juice shown on the label                                      |
|   |   | Nonalcoholic beer or near beer, such as O'Doul's and Sharps  |
|   |   | Pedialyte  |
|   |   | Energy drinks, such as Red Bull and Monster  |
|   |   | Sports drinks, such as Gatorade and Powerade   |
|   |   | Soda, such as Coca-Cola and Sprite   |
|   |   | Sparkling nonalcoholic cider or grape juice with 50% or less fruit juice   |
| Milk or milk products<br><br>Soy, rice, or similar milk substitutes.<br><br>More than 50% vegetable or fruit juice by volume, even if the juice contains sweeteners.<br><br>Does not list a sweetener but lists "natural flavor," "essence," or "spice".  | Taxable at the 1.5%<br>Reduced State Rate | Apple cider  |
|   |   | Milk and drinks that contain milk, such as Frappucino or Yoo-hoo   |
|   |   | Beverage powders or concentrates, such as Kool-Aid or frozen orange juice concentrate  |
|   |   | Plain or flavored club soda or seltzer water with no sweeteners  |
|   |   | Coffee beans or grounds and tea leaves   |
|   |   | Bottled or canned water with no sweeteners   |
|   |   | Nutritional drinks that contain milk or milk substitutes, such as Ensure and Slim-Fast   |
|   |   | Dietary supplements, such as 5 Hour Energy without sweetener added<br><br>Sparkling nonalcoholic cider or grape juice with more than 50% fruit juice |