

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT PURSUANT
TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): December 23, 2005

National Beverage Corp.

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

1-14170

59-2605822

(Commission File Number)

(IRS Employer Identification No.)

One North University Drive
Fort Lauderdale, Florida

33324

(Address of Principal Executive Offices)

(Zip Code)

(954) 581-0922

(Registrant's Telephone Number, Including Area Code)

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01 Regulation FD Disclosure

On December 23, 2005, National Beverage Corp. announced that its board of directors declared a cash dividend. Attached as Exhibit 99.1 is a copy of the press release relating to the announcement, which is incorporated herein by reference.

Note: the information in this report (including the exhibits) is furnished pursuant to Item 7.01 and shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section, or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing. This report will not be deemed a determination or an admission as to the materiality of any information in the report that is required to be disclosed solely by

Regulation FD.

Item 9.01 Financial Statements and Exhibits

(c) Exhibit

99.1 Press release dated December 23, 2005.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

National Beverage Corp.
(Registrant)

Date: December 23, 2005

/s/ Dean A. McCoy

Dean A. McCoy
Senior Vice President -
Chief Accounting Officer

EXHIBIT INDEX

99.1 Press release dated December 23, 2005.

National Beverage Corp. Celebrates 20 Years With Cash Distribution

FORT LAUDERDALE, Fla.--(BUSINESS WIRE)--Dec. 23, 2005--National Beverage Corp. (AMEX:FIZ) announced that its Board of Directors today declared a special cash dividend of \$1.00 per share. The dividend will be payable on January 27, 2006 to shareholders of record at the close of business on January 5, 2006.

"Twenty months ago, \$1.00 per share was paid after a 100% stock dividend was distributed...and today, we are extremely pleased that our Board again, while commemorating our 20-year existence, voted to distribute \$37.7 million or \$1.00 per share. This certainly confirms our on-going priority to reward investors and employee-shareholders for their steadfast loyalty and dedication," stated Nick A. Caporella, Chairman and Chief Executive Officer.

"Several factors have limited our common stock from reflecting industry comparatives and the Board has considered this with its action today. In addition, due to product/package changes and capital spending forecasts, cash will accumulate in a more robust manner than has been the norm. As was the case in 2004, our balance sheet, reflecting no debt, will support aggressive expansion as opportunities avail themselves," Mr. Caporella continued.

"Isn't the Board's action today a nice way to usher us into 2006 - say Happy 20th - Happy Hanukkah - and a very Merry Christmas to all," concluded Mr. Caporella.

National Beverage is a TOTAL BEVERAGE COMPANY that produces soft drinks, bottled waters, juices and juice products and is highly recognized for a line of refreshing flavors through its popular brands: Shasta(R), Faygo(R), Ritz(R), Everfresh(R), Mr. Pure(R), LaCroix(R) and Rip It(R).

Fun & Flavor...the National Beverage Way

Note: This press release includes forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements of the Company to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Such factors are described in the Company's Securities and Exchange Commission filings and the Company disclaims an obligation to update any such factors or to publicly announce the results of any revisions to any forward-looking statements contained herein to reflect future events or developments.

CONTACT: National Beverage Corp., Fort Lauderdale
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