

2014 Arkansas Code

Title 26 - Taxation

Subtitle 5 - State Taxes

Chapter 57 - State Privilege Taxes

Subchapter 11 - Tax on Tobacco Products to Fund Breast Cancer Control and Research

§ 26-57-1101 - Additional tax -- Cigarettes.

Universal Citation: AR Code § 26-57-1101 (2014)

(a) In addition to the excise or privilege taxes levied under §§ 26-57-208 and 26-57-802, there is hereby levied a tax of one dollar twenty-five cents (\$1.25) per one thousand (1000) cigarettes sold in the state.

(b) As provided in § 26-57-244, the Director of the Department of Finance and Administration may make a direct assessment of excise tax against any person in possession of unstamped cigarettes.

2012 Arkansas Code
Title 26 - Taxation
Subtitle 5 - State Taxes
Chapter 57 - State Privilege Taxes
Subchapter 8 - -- Additional Tax on
Tobacco Products
§ 26-57-801 - Excise tax.

Universal Citation: AR Code § 26-57-801 (2012)

(a) Every person required by the Arkansas Tobacco Products Tax Act of 1977, § 26-57-201 et seq., to pay the excise tax on tobacco products and every other person selling cigarette paper at wholesale within this state shall also pay an excise tax on the sale of cigarette paper.

(b) The tax shall be in the amount of twenty-five cents (25cent(s)) per package of approximately thirty-two (32) sheets.

(c) The tax shall be remitted to the Director of the Department of Finance and Administration at the same time and in the same manner as prescribed by the Arkansas Tobacco Products Tax Act of 1977, § 26-57-201 et seq.

(d) The director shall promulgate such regulations as the director deems necessary for the implementation of this section.

2010 Arkansas Code

Title 26 - Taxation

Subtitle 5 - State Taxes

Chapter 57 - State Privilege Taxes

Subchapter 2 - Arkansas Tobacco Products

Tax Act of 1977

§ 26-57-201 - Title.

26-57-201. Title.

This subchapter shall be known and may be cited as the "Arkansas Tobacco Products Tax Act of 1977".

The excise tax is reported and paid by 1) licensed wholesalers or distributors making the first sale in the State of Arkansas or 2) Arkansas consumers who purchase unstamped cigarettes. The tax payment is evidenced by a cigarette tax stamp affixed by a licensed wholesaler to each cigarette pack sold.

Applicable Statutes: AR Code Ann. §26-57-201 et seq., §26-57-801 et seq., and §26-57-1101 et seq.