Hall of the House of Representatives

84th General Assembly - Regular Session, 2003

Amendment Form

Amendment No. 1 to House Bill No. 2757.

Amend House Bill No. 2757 as originally introduced:

Page 2, line 3, insert the following

"SECTION 2. Arkansas Code § 26-57-203(19), definition of wholesaler for purposes of the Arkansas Tobacco Products Tax Act, is amended to read as follows:

"(19) "Wholesaler" means any individual or person, not a manufacturer or owned or operated by a manufacturer, who does business within this state at or from an established place of business who purchases unstamped or untaxed cigarettes or other tobacco products directly from manufacturers that distribute tobacco products in Arkansas, and who sells to properly licensed cigarette vendors or retailers. However, where an Arkansas city is separated from a city in another state only by a state line, a resident of the Arkansas city who maintains a warehouse in the adjoining city in the adjoining state may qualify as a wholesaler under this subchapter if that person is regularly engaged in the sale of tobacco products to licensed retailers within Arkansas as a first sale and is eligible to purchase unstamped cigarettes direct from manufacturers."



The Amendment was read _ By: Representative Walters LDH/JMB - 031420030806 JMB409