

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003
4

As Engrossed: S3/27/03
A Bill

SENATE BILL 768

5 By: Senator Gullett
6 By: Representative Dees
7
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9 **For An Act To Be Entitled**

10 AN ACT TO ADD AN ADDITIONAL SALES TAX ON TOBACCO
11 *PRODUCTS*; AND FOR OTHER PURPOSES.
12

13 **Subtitle**

14 AN ACT TO ADD AN ADDITIONAL SALES TAX ON
15 *TOBACCO PRODUCTS*.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code Title 26, Chapter 57, Subchapter 2, is
21 amended to add an additional section to read as follows:

22 26-57-263. Additional cigarette tax.

23 (a)(1) In addition to all other excise and privilege taxes levied by
24 law, there is levied an excise tax of thirty percent (30%) upon all retail
25 sales of tobacco products as defined in § 26-57-203.

26 (2) The tax levied by subsection (a)(1) of this section shall be
27 collected, reported, and paid in the same manner and at the same time as is
28 prescribed by law for the collection, reporting, and payment of all other
29 Arkansas gross receipts taxes.

30 (b) The moneys collected under this section shall be deposited in the
31 State Treasury to the credit of the General Revenue Fund Account of the State
32 Apportionment Fund.

33 SECTION 2. This act shall become effective on the first day of the
34 calendar month following the effective date of this act.
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36 /s/ Gullett

