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.

State of Arkansas
84th General Assembly

# A Bill 

Regular Session, 2003
SENATE BILL 947

By: Senator Bisbee

## For An Act To Be Entitled

AN ACT TO REMOVE LICENSED CIGARETTE WHOLESALERS FROM THE REQUIREMENTS OF THE UNFAIR CIGARETTE SALES ACT; TO ADD AN ADDITIONAL WHOLESALER CIGARETTE TAX; AND FOR OTHER PURPOSES

## Subtitle

AN ACT TO REMOVE LICENSED CIGARETTE
WHOLESALERS FROM THE REQUIREMENTS OF THE UNFAIR CIGARETTE SALES ACT AND TO ADD AN ADDITIONAL WHOLESALER CIGARETTE TAX

## BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 4-75-703 is amended to read as follows:
4-75-703. Sales excepted from subchapter.
The provisions of this subchapter shall not apply to a any sale at wholesale, of nor shall they apply to a sale at retail that is made:
(1) In an isolated transaction and not in the usual course of business;
(2) Where cigarettes are advertised, offered for sale, or sold in a bona fide clearance sale for the purpose of discontinuing trade in such cigarettes, and the advertising, offer to sell, or sale shall state the reason therefor and the quantity of such cigarettes advertised, offered for sale, or to be sold;
(3) Where cigarettes are advertised, offered for sale, or sold as imperfect or damaged, and the advertising, offer to sell, or sale shall state the reason therefor and the quantity of the cigarettes advertised, offered for sale, or to be sold;



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(4) Where cigarettes are sold upon the final liquidation of a business; or
(5) Where cigarettes are advertised, offered for sale, or sold by any fiduciary or other officer acting under the order or direction of any court.
            (4) Where cigarettes are sold upon the linal liquidation of a business;
        or
            (5) Where cigarettes are adverised, offered for sale, or sold by any
    order or direction of any court.
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