

Act 1045 of the 1987 Regular Session

Act 1045

HB1086

"AN ACT TO LEVY AN EXCISE TAX OF TWENTY-FIVE CENTS PER PACK  
ON CIGARETTE PAPERS; AND FOR OTHER PURPOSES."

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

SECTION 1. Every person required by the Arkansas Tobacco Products Tax Act (Act 546 of 1977, as amended) 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. The tax shall be in the amount of twenty-five cents per package of approximately thirty-two sheets. The tax shall be remitted to the Revenue Commissioner at the same time and in the same manner as prescribed by the Arkansas Tobacco Products Tax Act. The Revenue Commissioner shall promulgate such regulations as he deems necessary for the implementation of this Act.

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

APPROVED: April 17, 1987

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