

Act 893 of the 1989 Regular Session.

Act 893

HB1927

By: Representative Tullis

"AN ACT TO AMEND ARKANSAS CODE 26-57-212 PERTAINING TO REPORTING BY WHOLESALE TOBACCO PRODUCTS DEALERS; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkansas Code 26-57-212 is hereby amended by inserting two additional paragraphs at the end thereof to read as follows:

"(e) Every tobacco product wholesaler doing business in this State, and whose main warehouse or headquarters is in another state, shall keep a record of all purchases and sales transactions involving cigarettes, cigars, cigarette papers, snuff and other tobacco products. The record shall be maintained at a facility located in Arkansas. The record shall be accumulated on or before the twentieth day of each month covering the previous calendar month. Any person who fails to maintain records required by this section shall be subject to a one hundred dollar (\$100.00) fine for the first offense, a two hundred fifty dollar (\$250.00) fine for the second offense, a five hundred dollar (\$500.00) fine and ninety (90) day suspension of license for the third offense, and a one thousand dollar (\$1,000.00) fine and permanent revocation of license for fourth and subsequent offenses.

(f) All purchases of cigars, cigarettes, cigarette papers, smoking tobacco and other tobacco products for distribution within the State of Arkansas by any nonresident tobacco products wholesaler shall be evidenced by a separate invoice from the seller correctly showing the date of purchase and the quantity of each of the articles purchased by the wholesaler for distribution within Arkansas. Such stock purchased for distribution within Arkansas shall be kept in an entirely separate part of the building, separate and apart from stock purchased for sale or distribution in another state. Every nonresident tobacco product wholesaler shall, at the time of shipping or delivering any cigars, cigarettes, cigarette papers, smoking tobaccos or other tobacco into the State of Arkansas, make a true duplicate invoice of the transaction which shall show full and complete details of the sale or delivery of those articles and shall retain the same subject to use and inspection by the taxing authority for a period of three years. Nonresident tobacco wholesalers shall also keep a record of all cigarettes, cigarette papers, cigars, smoking tobaccos and other tobacco products purchased by them for distribution within the State of Arkansas, and all books, records and memoranda pertaining to the purchase and sale of such products shall be subject to inspection by the taxing authority."

SECTION 2. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

APPROVED: March 22, 1989
