

Act 699 of the 1989 Regular Session.

Act 699

HB1710

By: Representative Clark

"AN ACT TO AMEND ARKANSAS CODE 26-57-235 TO PERMIT THE COMMISSIONER OF REVENUES INSTEAD OF THE AUDITOR OF STATE TO HAVE THE CIGARETTE STAMPS PRINTED AND TO REQUIRE HIM TO GET A PRINTER'S CERTIFICATION; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkansas Code 26-57-235 is hereby amended to read as follows:  
"26-57-235. Cigarette stamps generally.

(a) The purpose of the stamps is to provide a method for collecting the tax imposed on cigarettes sold in this state.

(b) The director shall prescribe the kind of stamps to be used in the administration of this subchapter.

(c)(1) The director shall prepare and maintain an adequate supply of cigarette stamps.

(2) He shall require a printer's certificate with each set of stamps delivered.

(3) The cost of printing the stamps shall be paid from the appropriation made for the administration of the Department of Finance and Administration."

SECTION 2. All provisions of this act of 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 All laws and parts of laws in conflict with this act are hereby repealed.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 20, 1989

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