

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

# A Bill

SENATE BILL 628

5 By: Senator Hester  
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## For An Act To Be Entitled

8 AN ACT TO AMEND THE ARKANSAS TOBACCO PRODUCTS TAX ACT  
9 OF 1977; TO AMEND THE DEFINITION OF “RETAILER”; TO  
10 PERMIT ARKANSAS-BASED CIGAR SHOPS TO SELL CIGARS AT  
11 RETAIL ONLINE; AND FOR OTHER PURPOSES.  
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## Subtitle

14 TO PERMIT ARKANSAS-BASED CIGAR SHOPS TO  
15 SELL CIGARS AT RETAIL ONLINE.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 26-57-203(27), concerning the definitions  
22 used under the Arkansas Tobacco Products Act of 1977, is amended to read as  
23 follows:

24 (27) “Retailer” means a person that:

25 (A) purchases ~~Purchases~~ tobacco products, vapor products,  
26 alternative nicotine products, or e-liquid products from permitted  
27 wholesalers for the purpose of selling the tobacco products, vapor products,  
28 alternative nicotine products, or e-liquid products in person and over the  
29 counter at retail to consumers; or

30 (B) Has a physical presence in Arkansas and that purchases  
31 cigars from permitted wholesalers for the purpose the online retail sale of  
32 the cigars to buyers inside and outside the state.  
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35 APPROVED: 4/27/21  
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