



STATE OF ARKANSAS  
**Department of Finance  
and Administration**

**OFFICE OF THE SECRETARY**

1509 West Seventh Street - Suite 401  
Post Office Box 8031  
Little Rock, Arkansas 72203-8031  
Phone: (501) 682-1074  
Fax: (501) 682-5206

January 30, 2026

Rebecca Miller-Rice, Chief Legal Counsel  
Administrative Rules Review Section  
Bureau of Legislative Research  
One Capitol Mall, 5th Floor  
Little Rock, Arkansas 72201

*Re: Monthly Rules Report for the Department of Finance and Administration*

Ms. Miller-Rice:

Please find below the monthly update of the Department of Finance and Administration (DFA) of rules required to be promulgated by Acts of the 2025 Regular Session. We have identified nine Acts of 2025 that will require rulemaking. An explanation as well as the status of DFA's progress in promulgating the required rules is provided below:

Regulatory Division

**Act 675 of 2025** – Act 675 amends the Direct Shipment of Vinous Liquor Act and establishes a wine direct shipper license. Section 1 of the Act requires the Director of the Alcoholic Beverage Control (ABC) Division to promulgate rules regarding the direct shipment of wine to consumers and allowing for a wine direct shipper license. The Act requires the final rule to be filed with the Secretary of State on or before 180 days following the effective date of the act, i.e., February 1, 2026, or as soon as practicable after approval under § 10-3-309. ABC has prepared a draft of the required amendment to the existing Direct Shipment of Vinous Liquor or Mead to Arkansas Residents rule, 3 CAR § 2-704, and it is being circulated internally within the Regulatory Division but has not yet been forwarded to the Governor's Office for review.

**Act 934 of 2025** – Act 934 provides for the regulation of consumable hemp products by the Arkansas Tobacco Control (ATC) Board; amends Arkansas law to allow the regulation and purchase of consumable hemp products; and establishes a directory for consumable hemp manufacturers. Section 10 of the Act requires the Director of Arkansas Tobacco Control to promulgate new rules for the enforcement of the requirement in § 20-56-510 for the testing of consumable hemp. The rule must include penalties for violation of the rule. ATC has prepared a draft of the required testing rules and it is being circulated internally within the Regulatory Division but has not yet forwarded the rule to the Governor's Office for review.

## Revenue Division

**Act 874 of 2025** – Act 874 concerns the excise tax on beer and sake and creates an excise tax credit for certain beer and sake produced using Arkansas rice. Section 2 of the Act requires DFA to promulgate a rule to provide a method of reporting and claiming the new tax credit. DFA has prepared a draft of an amendment to the existing Beer Excise Tax Requirements rule, 26 CAR § 160-101. The public comment hearing was held on December 3, 2025, and the public comment period ended on December 16, 2025. The rule was submitted to the Bureau of Legislative Research for placement on the February agenda.

**Act 879 of 2025** – Act 879 amends the sales tax exemption for aircraft held for resale and used for rental or charter and clarifies the persons eligible for the sales tax exemption for aircraft held for resale and used for rental or charter. Section 2 of the Act requires DFA to promulgate a rule to prescribe the method of establishing the annual amount of gross lease revenue derived from renting or leasing an aircraft under the exemption. DFA has prepared a draft of an amendment to its existing Sale of Aircraft rule, 26 CAR § 30-705, and the rule is being circulated internally within DFA but has not yet been forwarded to the Governor’s Office for review.

**Act 926 of 2025** – Act 926 allows the electronic administration of documents related to the transfer and ownership of motor vehicles; authorizes DFA to establish an electronic lien system, an electronic titling system, and an electronic registration system; allows for an electronic application for registration and certificate of title; authorizes the creation of a secure digital vehicle title system; authorizes electronic signatures for motor vehicle registration and certificates of title; and allows for electronic disclosure of odometer readings. Section 1 of the Act requires DFA to update its existing rule regarding disclosure of odometer readings to allow for electronic disclosure. DFA has prepared a draft of the required amendment to the existing Disclosure of Odometer Information rules, 4 CAR § 10-101 et seq, and the rule has been forwarded to the Governor’s Office for review.

## Assessment Coordination Division

**Act 842 of 2025** – Act 842 establishes a method of valuation for real property used for affordable housing and establishes a method of valuation for certain real property under Arkansas Constitution, article 16, § 5. Section 2 of the Act requires the Assessment Coordination Division (ACD) to promulgate rules for the fair and equitable assessment of real property that has government-imposed restrictions in the form of rent limitations, operations requirements, or other restrictions connected to affordable housing programs. ACD has prepared a draft new rule and it is being circulated internally but has not yet forwarded the rule to the Governor’s Office for review.

## Racing Commission

**Act 798 of 2025** – Act 798 amends the law concerning gambling and authorizes the Arkansas Racing Commission (ARC) to maintain a statewide self-exclusion list. Section 1 of the Act requires ARC to promulgate rules to implement a statewide self-exclusion list for casinos. ARC has prepared a draft of the required amendment to the existing Self-Exclusion rule, 23 CAR § 358-514, and it is being circulated internally within DFA but has not yet been forwarded to the Governor’s Office for review.

### Chief Fiscal Officer

**Act 810 of 2025** – Act 810 amends the law concerning specie or legal tender; authorizes the use of a bullion depository; and allows for a precious metals-backed electronic system. Section 1 of the Act is intended to create a practical method to use gold and silver as legal tender through precious metals-backed electronic payment systems. It requires the Chief Fiscal Officer to promulgate new rules to implement and administer the Act. DFA is preparing a draft rule for circulation within DFA but has not forwarded a rule to the Governor's Office for review.

### Office of Intergovernmental Services

**Act 1006 of 2025** – Act 1006 makes an appropriation for miscellaneous grants and expenses and various agency transfers for the DFA – Disbursing Officer for the fiscal year ending June 30, 2026. Section 74 of the Act requires DFA to promulgate a rule to implement the Drug Task Force Fund. The Fund is established to distribute money to drug task forces that meet the standards of the Arkansas Commission on Law Enforcement Standards and Training, provide an annual accounting of its seizures and arrest to DFA, and meet any other eligibility requirements established by the required rule. The new rule must also establish a process for a drug task force to submit its eligibility documentation. DFA is preparing a draft rule for circulation within DFA but has not yet forwarded a rule to the Governor's Office for review.

Please do not hesitate to contact me if you have any questions at: [paul.gehring@dfa.arkansas.gov](mailto:paul.gehring@dfa.arkansas.gov) or (501) 371-6029.

Best regards,



Paul Gehring  
Chief Legal Counsel  
Department of Finance and Administration