

List of Excise and Miscellaneous Tax Proposals And Requests for Information

E-Cigarette Taxes

1. Create an e-cigarette tax (Sen. Wallace)
2. Levy a tax on e-cigarettes that is equal to the tax on other tobacco products (Rep. Cavanaugh, Rep. Pitsch)
3. Levy a tax on e-cigarettes that is “middle of the road” among other states (Sen. Irvin)

Cigarette Taxes

4. Increase the excise tax on cigarettes to \$1.30 per pack and use resulting revenues to reduce income tax burden (Sen. Irvin)
5. Increase the cigarette tax to \$1.65 per pack (Sen. Wallace)

Alcoholic Beverage Taxes

6. Convert the excise taxes on alcoholic beverages from a volume-based tax to a percentage of the purchase price (Sen. Hendren)
7. Increase the excise taxes on wine and beer (Sen. Wallace)
8. Levy a special excise tax on alcoholic beverages, cigarettes, and other tobacco products (Rep. Johnson)

Fuel Taxes

9. Index the excise taxes on fuel using a combination of the Consumer Price Index, fuel efficiency, and income (Sen. Hendren)
10. Index the excise taxes on fuel using several factors, such as the Consumer Price Index, population, personal income growth, and other indexes and implement a floor and ceiling on the tax (Sen. Irvin)
11. Index the excise taxes on fuel using the inflation of construction costs (Rep. Johnson)
12. Index the excise taxes on fuel using inflation (Rep. Pitsch, Sen. Wallace)
13. Impose an indexed retail sales tax on fuel using Arkansas highway construction costs and to implement a floor and ceiling on the tax (Rep. Jett)

Miscellaneous Taxes

14. Impose a road user fee for electric/hybrid vehicles at the point of registration (Sen. Irvin)
15. Increase the soft drink taxes (Sen. Wallace)