

State of Arkansas
76th General Assembly
Regular Session, 1987
By: Representative Hendrix

HOUSE BILL1584

"AN ACT TO AMEND ARKANSAS STATUTES 84-4513 PERTAINING TO THE BONDING REQUIREMENTS OF TOBACCO STAMP DEPUTIES; AND FOR OTHER PURPOSES."

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

SECTION 1. Section 13 of Act 546 of 1977, the same being Arkansas Statutes 84-4513, is hereby amended to read as follows:

"Section 13. (a) The Commissioner shall furnish stamps to licensed wholesalers directly or through stamp deputies. The Commissioner may appoint and commission stamp deputies who shall be the owners or officers of wholesalers to handle the stamps and collect the tax on cigarettes before sales of cigarettes are made to the retailers.

(b) Stamp deputies are, within the scope of their authority, agents of the Commissioner and shall be accountable as such for any wrongful acts.

(c) Each stamp deputy shall furnish a bond in an amount and in the form as prescribed by the Commissioner.

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

