

State of Arkansas
76th General Assembly
Regular Session, 1987
By: Senator Allen

SENATE BILL 265

As engrossed 2-2-87

"AN ACT TO AMEND SUBSECTION (p) OF SECTION 2 OF ACT 546 OF 1977, AS AMENDED, [ARK. STAT. 84-4502(p)] TO INCLUDE SNUFF WITHIN 'THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977'; TO AMEND SUBSECTION (b) OF SECTION 7 OF ACT 546 OF 1977, AS AMENDED, [ARK. STAT. 84-4507(b)] TO TAX SMOKELESS TOBACCO AT THIRTY-FIVE PERCENT OF THE MANUFACTURER'S SELLING PRICE; AND FOR OTHER PURPOSES."

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

SECTION 1. Subsection (p) of Section 2 of Act 546 of 1977, as amended, the same being Arkansas Statutes 84-4502(p), is hereby amended to read as follows:

"(p) 'Tobacco products' means all products containing tobacco for consumption and includes, but is not limited to cigarettes, cigars, little cigars, cigarillos, chewing tobacco, snuff, pipe tobacco and smoking substitutes."

SECTION 2. Subsection (b) of Section 7 of Act 546 of 1977, as amended, the same being Arkansas Statute 84-4507(b), is hereby amended to read as follows:

"(b) The excise or privilege tax on tobacco products, other than cigarettes, chewing tobacco and snuff, on the first sale to wholesalers or retailers within the State is sixteen percent (16%) of the manufacturer's selling price. The excise or privilege tax on chewing tobacco and snuff, on the first sale to wholesalers or retailers within the State is thirty-five percent (35%) of the manufacturer's selling price. The tax shall be computed on the actual manufacturer's invoice price before discounts and deals, and shall be paid by the wholesaler, or by the retailer if he purchases direct

from the manufacturer."

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

