

State of Arkansas

76th General Assembly

Regular Session, 1987

SENATE BILL 401

By: Senator Bookout

"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 whole-
salers 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hereby repealed.

