

State of Arkansas

77th General Assembly A Bill

HOUSE BILL

Third Extraordinary Session, 1989

CALL ITEM 55 1109

By: Representative Teagus

For An Act To Be Entitled

"AN ACT TO AMEND SECTION 26-57-801(b) OF THE ARKANSAS CODE OF 1987 ANNOTATED TO INCREASE THE EXCISE TAX ON CIGARETTE PAPERS; TO REQUIRE ALL SELLERS OF CIGARETTE PAPERS TO REGISTER; AND FOR OTHER PURPOSES."

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

SECTION 1. Section 26-57-801(b) of the Arkansas Code of 1987 Annotated is hereby amended to read as follows:

"(b) The tax shall be in the amount of fifty cents (50_) per package of approximately thirty-two (32) sheets."

SECTION 2. Section 26-57-203(16) of the Arkansas Code of 1987 Annotated is hereby amended to read as follows:

"(16) 'Tobacco products' means cigarette papers and all products containing tobacco for consumption and includes, but is not limited to, cigarettes, cigars, little cigars, cigarillos, chewing tobacco, smokeless tobacco, snuff, smoking tobacco, including pipe tobacco, and smoking tobacco substitutes;"

SECTION 3. Section 26-57-214(a) of the Arkansas Code of 1987 Annotated is hereby amended to read as follows:

"(a) No person shall deal with, or otherwise do business in, tobacco products including cigarette papers in this state without having first registered with the director and obtained a permit or license for that purpose."

SECTION 4. Section 26-57-214(c) of the Arkansas Code of 1987 Annotated is hereby amended to read as follows:

"(c) A wholesaler, retailer, or general or restricted vendor who intends to sell tobacco products including cigarette papers at or from one (1) or more places of business owned, rented, or leased by him shall be required to obtain a separate license for each such place of business."

SECTION 5. Section 26-57-228(a) of the Arkansas Code of 1987 Annotated is hereby amended to read as follows:

"(a) It is unlawful for any retailer of tobacco products including cigarette papers to purchase these products from any person other than a registered manufacturer, licensed wholesaler, or other licensed retailer."

SECTION 6. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 7. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 8. Emergency. It is hereby found and determined by the General Assembly that current revenue levels are inadequate to provide necessary funding for drug abuse education and enforcement programs and other programs necessary for the health, welfare, and well being of the citizens of the State enacted by the General Assembly; and the provisions of this Act are necessary to adequately provide for the funding of these programs. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.