1	State of Arkansas	As Engrossed: H3/22/99	
2	82nd General Assembly	A Bill	
3	Regular Session, 1999		HOUSE BILL 2290
4			
5	By: Representative Vess		
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7			
8		For An Act To Be Entitled	
9	"AN ACT TO AMEND ARKANSAS CODE 26-57-228 TO ALLOW		
10	ARKANSAS TOBACCO PRODUCTS RETAILERS TO LAWFULLY		
11	PURCHASE TOBACCO PRODUCTS FROM UNLICENSED WHOLESALERS		
12	OR DISTRIBUTORS SO LONG AS THE RETAILERS REPORT AND		
13	REMIT THE ARKANSAS TOBACCO TAXES DUE ON SUCH		
14	PURCHASES;	AND FOR OTHER PURPOSES."	
15			
16		Subtitle	
17	"AN AC	CT TO ALLOW ARKANSAS TOBACCO	
18	PRODUC	CTS RETAILERS TO LAWFULLY PURCHAS	E
19	TOBACO	CO PRODUCTS FROM UNLICENSED	
20	WHOLES	SALERS OR DISTRIBUTORS."	
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23	BE IT ENACTED BY THE GE	ENERAL ASSEMBLY OF THE STATE OF A	RKANSAS:
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25	SECTION 1. Arkan	nsas Code 26-57-228 is amended to	read as follows:
26	"26-57-228. Purch	nases from unregistered, unlicense	ed dealers unlawful.
27	(a) <u>A retailer o</u>	of tobacco products may lawfully p	purchase such products
28	from an unlicensed whol	esaler or distributor if the reta	<u>ailer complies with</u>
29	each of the following r	<u>requi rements:</u>	
30	<u>(1) The re</u>	etailer registers with the Departi	ment of Finance and
31	Administration prior to	making the first purchase;	
32	<u>(2) For an</u>	ny month in which such a purchase	is made, the retailer
33	must report the purchas	se to the Department of Finance a	<u>nd Administration on a</u>
34	form provided by the department; and		
35	<u>(3) The Ar</u>	kansas tobacco tax due on the pu	rchse, or purchases,
36	must be remitted in ful	I along with the report.	

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1	(b) Except as set forth in subsection (a) it 1-t is unlawful for any		
2	retailer of tobacco products to purchase these products from any person other		
3	than a registered manufacturer, licensed wholesaler, or other licensed		
4	retailer.		
5	(b) (c) Any retailer violating the provisions of this subchapter is		
6	guilty of a Class B misdemeanor for each purchase defined in subsection (b) o		
7	this section.		
8	(d) The director of the Department of Finance and Administration is		
9	empowered to promulgate rules and regulations for the proper enforcement of		
10	this section."		
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12	SECTION 2. All provisions of this act of a general and permanent nature		
13	are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code		
14	Revision Commission shall incorporate the same in the Code.		
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16	SECTION 3. If any provision of this act or the application thereof to		
17	any person or circumstance is held invalid, such invalidity shall not affect		
18	other provisions or applications of the act which can be given effect without		
19	the invalid provision or application, and to this end the provisions of this		
20	act are declared to be severable.		
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22	SECTION 4. All laws and parts of laws in conflict with this act are		
23	hereby repeal ed.		
24	/s/ Vess		
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