

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas  
2 82nd General Assembly  
3 Regular Session, 1999  
4

As Engrossed: H3/22/99

# A Bill

HOUSE BILL 2290

5 By: Representative Vess  
6  
7

## 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."

## Subtitle

16 "AN ACT TO ALLOW ARKANSAS TOBACCO  
17 PRODUCTS RETAILERS TO LAWFULLY PURCHASE  
18 TOBACCO PRODUCTS FROM UNLICENSED  
19 WHOLESALERS OR DISTRIBUTORS."  
20  
21  
22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
24

25 SECTION 1. *Arkansas Code 26-57-228 is amended to read as follows:*

26 *"26-57-228. Purchases from unregistered, unlicensed dealers unlawful.*

27 *(a) A retailer of tobacco products may lawfully purchase such products*  
28 *from an unlicensed wholesaler or distributor if the retailer complies with*  
29 *each of the following requirements:*

30 *(1) The retailer registers with the Department of Finance and*  
31 *Administration prior to making the first purchase;*

32 *(2) For any month in which such a purchase is made, the retailer*  
33 *must report the purchase to the Department of Finance and Administration on a*  
34 *form provided by the department; and*

35 *(3) The Arkansas tobacco tax due on the purchase, or purchases,*  
36 *must be remitted in full along with the report.*

