

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

SENATE BILL 494

By: Senator J. Bryant
By: Representative Eaton

For An Act To Be Entitled

AN ACT TO AMEND THE PERMITS AND ANNUAL PRIVILEGE FEES
UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977;
TO REDUCE THE NUMBER AND TYPES OF PERMITS ISSUED BY
ARKANSAS TOBACCO CONTROL; TO CONSOLIDATE SEVERAL
PERMITS INTO A SINGLE PERMIT UNDER THE ARKANSAS
TOBACCO PRODUCTS TAX ACT OF 1977; AND FOR OTHER
PURPOSES.

Subtitle

TO REDUCE THE NUMBER AND TYPES OF
PERMITS ISSUED BY ARKANSAS TOBACCO
CONTROL; AND TO CONSOLIDATE SEVERAL
PERMITS INTO A SINGLE PERMIT UNDER THE
ARKANSAS TOBACCO PRODUCTS TAX ACT OF
1977.

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

SECTION 1. Arkansas Code § 26-57-219(a), concerning permits and annual
privilege fees under the Arkansas Tobacco Products Tax Act of 1977, is
amended to read as follows:

(a) The annual privilege fee for each permit authorized by § 26-57-215
is established as follows:

(1) Wholesale Permit (Tobacco Products, Vapor Products, Alternative Nicotine Products, or E-liquid Products)	\$1,000
(2) Vendor Permit	\$100
(3) Vending Machine Permit (per machine)	\$10.00



(4) Retail Permit (Tobacco Products, Vapor Products, Alternative Nicotine Products, or E-liquid Products) \$100

(5) Retail Vapor Product and E-liquid Product Only Permit \$50.00

(6) Wholesaler's Salesperson Permit \$25.00

(7) Manufacturer's Salesperson Permit \$25.00

(8) ~~Manufacturer Cigarette Only Permit~~ ~~\$500~~

~~(9)~~(A) Manufacturer Tobacco Products, and Vapor Products, Alternative Nicotine Products, or E-liquid Products Only Permit \$500

(B) Notwithstanding subdivision ~~(a)(9)(A)~~ (a)(8)(A) of this section, manufacturers or importers who deal solely in cigars may submit a copy of their current federal tobacco import license or federal tobacco manufacturers' license to Arkansas Tobacco Control when applying for a Manufacturer Tobacco Products, ~~and Vapor Products~~, Alternative Nicotine Products, or E-liquid Products Only Permit to receive the permit at no cost.

~~(10) Manufacturer Vapor Product and E-liquid Product Only Permit~~ ~~\$500~~

~~(11) Vapor Product and E-liquid Product Exclusive Permit (Manufacturer, Wholesaler, and Retailer)~~ ~~\$1,000~~

APPROVED: 4/16/25