

State of Arkansas  
95th General Assembly  
Regular Session, 2025

## A Bill

SENATE BILL 495

By: Senator J. Bryant  
By: Representative Eaton

### For An Act To Be Entitled

AN ACT TO AMEND DEFINITIONS USED UNDER THE ARKANSAS  
TOBACCO PRODUCTS TAX ACT OF 1977; TO AMEND THE  
DEFINITION OF "INVOICE" AND THE DEFINITION OF  
"INVOICE PRICE" USED UNDER THE ARKANSAS TOBACCO  
PRODUCTS TAX ACT OF 1977; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND DEFINITIONS USED UNDER THE  
ARKANSAS TOBACCO PRODUCTS TAX ACT OF  
1977; AND TO AMEND THE DEFINITION OF  
"INVOICE" AND THE DEFINITION OF "INVOICE  
PRICE" USED 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 § 26-57-203(15) and (16), concerning the  
definitions to be used under the Arkansas Tobacco Products Tax Act of 1977,  
are amended to read as follows:

(15) "Invoice" means documentation that is:

(A) Made contemporaneously with a sale or purchase of  
tobacco products, vapor products, alternative nicotine products, or e-liquid  
products; ~~and~~

(B) Sufficient to show an itemized list of the specific  
merchandise or inventory shipped, purchased, or sold, including without  
limitation the quantity and prices charged; and

(C) Sufficient to identify the parties to the transaction,



1 including without limitation:

2 (i) The physical address of the permitted wholesaler  
 3 or the permitted manufacturer selling the tobacco products, vapor products,  
 4 alternative nicotine products, or e-liquid products;

5 (ii) The permit number of the permitted wholesaler  
 6 or the permitted manufacturer selling the tobacco products, vapor products,  
 7 alternative nicotine products, or e-liquid products;

8 (iii) The physical address of the permitted retailer  
 9 or wholesaler purchasing the tobacco products, vapor products, alternative  
 10 nicotine products, or e-liquid products; and

11 (iv) The permit number of the permitted retailer or  
 12 wholesaler purchasing the tobacco products, vapor products, alternative  
 13 nicotine products, or e-liquid products;

14 (16)(A) "Invoice price" means the price that a wholesaler or  
 15 retailer of tobacco products, vapor products, alternative nicotine products,  
 16 or e-liquid products pays to a manufacturer, importer, distributor, or any  
 17 other seller to acquire tobacco products, vapor products, alternative  
 18 nicotine products, or e-liquid products that the purchaser subsequently sells  
 19 in the state.

20 (B) In the absence of proof by the person possessing the  
 21 tobacco products, vapor products, alternative nicotine products, or e-liquid  
 22 products of the price at which the tobacco products, vapor products,  
 23 alternative nicotine products, or e-liquid products were purchased, "invoice  
 24 price" shall be the highest price, in the normal course of business and  
 25 before any discount, at which: ~~the~~

26 (i) The manufacturer of the tobacco products, vapor  
 27 products, alternative nicotine products, or e-liquid products sells the  
 28 tobacco products, vapor products, alternative nicotine products, or e-liquid  
 29 products in question; or

30 (ii) In the absence of the information required  
 31 under subdivision (16)(B)(i) of this section, a similar wholesaler or  
 32 retailer that sells the same or comparable tobacco products, vapor products,  
 33 alternative nicotine products, or e-liquid products sells the same or  
 34 comparable tobacco products, vapor products, alternative nicotine products,  
 35 or e-liquid products.

36 **APPROVED: 4/16/25**