

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4
5 By: Representative Jett
6

A Bill

HOUSE BILL 1045

For An Act To Be Entitled

8 AN ACT CONCERNING CIGARETTE PAPER; TO DEFINE
9 "CIGARETTE PAPER" UNDER THE ARKANSAS TOBACCO PRODUCTS
10 TAX ACT OF 1977 AND RELATED LAWS FOR PURPOSES OF THE
11 TAXES LEVIED ON CIGARETTE PAPER; AND FOR OTHER
12 PURPOSES.

Subtitle

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16 TO DEFINE "CIGARETTE PAPER" FOR PURPOSES
17 OF THE EXCISE TAXES LEVIED ON CIGARETTE
18 PAPER.

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

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23 SECTION 1. Arkansas Code § 26-57-203, concerning the definitions used
24 under the Arkansas Tobacco Products Tax Act of 1977, is amended to add an
25 additional subdivision to read as follows:

26 (38) "Cigarette paper" means paper or a paper-like product that:

27 (A) Does not contain tobacco;

28 (B) Is intended to be used or may be used to roll

29 cigarettes; and

30 (C) By advertising, design, or use, facilitates the use of
31 tobacco or other substances for inhalation.

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33 SECTION 2. Arkansas Code § 26-57-801(a), concerning the additional
34 excise tax on tobacco products, is amended to read as follows:

35 (a) Every person required by the Arkansas Tobacco Products Tax Act of
36 1977, § 26-57-201 et seq., to pay the excise tax on tobacco products and



1 every other person selling cigarette paper at wholesale within this state
2 shall also pay an excise tax on the sale of cigarette paper as defined in §
3 26-57-203.

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5 SECTION 3. Arkansas Code § 26-57-808 is amended to read as follows:
6 26-57-808. Additional tax on cigarette paper – Distribution of
7 revenues.

8 (a) In addition to the excise tax levied under § 26-57-801, there is
9 levied an additional tax of fifty cents (50¢) per package of thirty-two (32)
10 sheets of cigarette paper as defined in § 26-57-203 sold in the state.

11 (b) The additional tax levied under this section shall be imposed,
12 reported, remitted, and administered in the same manner and at the same time
13 as other taxes levied ~~on cigarette paper~~ under this subchapter and the
14 Arkansas Tobacco Products Tax Act of 1977, § 26-57-201 et seq., on cigarette
15 paper as defined in § 26-57-203.

16 (c) The revenues collected under this section shall be special
17 revenues and shall be credited to the University of Arkansas for Medical
18 Sciences National Cancer Institute Designation Trust Fund.

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20 SECTION 4. EFFECTIVE DATE. Sections 1-3 of this act are effective on
21 the first day of the calendar quarter following the effective date of this
22 act.