

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4

# A Bill

SENATE BILL 494

5 By: Senator J. Bryant  
6 By: Representative Eaton  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE PERMITS AND ANNUAL PRIVILEGE FEES  
10 UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977;  
11 TO REDUCE THE NUMBER AND TYPES OF PERMITS ISSUED BY  
12 ARKANSAS TOBACCO CONTROL; TO CONSOLIDATE SEVERAL  
13 PERMITS INTO A SINGLE PERMIT UNDER THE ARKANSAS  
14 TOBACCO PRODUCTS TAX ACT OF 1977; AND FOR OTHER  
15 PURPOSES.  
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## Subtitle

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19 TO REDUCE THE NUMBER AND TYPES OF  
20 PERMITS ISSUED BY ARKANSAS TOBACCO  
21 CONTROL; AND TO CONSOLIDATE SEVERAL  
22 PERMITS INTO A SINGLE PERMIT UNDER THE  
23 ARKANSAS TOBACCO PRODUCTS TAX ACT OF  
24 1977.  
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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28 SECTION 1. Arkansas Code § 26-57-219(a), concerning permits and annual  
29 privilege fees under the Arkansas Tobacco Products Tax Act of 1977, is  
30 amended to read as follows:

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

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



- 1           (4) Retail Permit (Tobacco Products, Vapor Products, Alternative
- 2 Nicotine Products, or E-liquid Products) ..... \$100
- 3           (5) Retail Vapor Product and E-liquid Product Only Permit
- 4 ..... \$50.00
- 5           (6) Wholesaler’s Salesperson Permit ..... \$25.00
- 6           (7) Manufacturer’s Salesperson Permit ..... \$25.00
- 7           (8) ~~Manufacturer Cigarette Only Permit~~ ..... ~~\$500~~
- 8           ~~(9)~~(A) Manufacturer Tobacco Products, and Vapor Products,
- 9 Alternative Nicotine Products, or E-liquid Products Only Permit ..... \$500
- 10           (B) Notwithstanding subdivision ~~(a)(9)(A)~~ (a)(8)(A) of
- 11 this section, manufacturers or importers who deal solely in cigars may submit
- 12 a copy of their current federal tobacco import license or federal tobacco
- 13 manufacturers’ license to Arkansas Tobacco Control when applying for a
- 14 Manufacturer Tobacco Products, and Vapor Products, Alternative Nicotine
- 15 Products, or E-liquid Products Only Permit to receive the permit at no cost.
- 16           ~~(10) Manufacturer Vapor Product and E-liquid Product Only Permit~~
- 17 ~~..... \$500~~
- 18           ~~(11) Vapor Product and E-liquid Product Exclusive Permit~~
- 19 ~~(Manufacturer, Wholesaler, and Retailer) ..... \$1,000~~

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