

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

# A Bill

SENATE BILL 495

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

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND DEFINITIONS USED UNDER THE ARKANSAS  
10 TOBACCO PRODUCTS TAX ACT OF 1977; TO AMEND THE  
11 DEFINITION OF "INVOICE" AND THE DEFINITION OF  
12 "INVOICE PRICE" USED UNDER THE ARKANSAS TOBACCO  
13 PRODUCTS TAX ACT OF 1977; AND FOR OTHER PURPOSES.  
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## Subtitle

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17 TO AMEND DEFINITIONS USED UNDER THE  
18 ARKANSAS TOBACCO PRODUCTS TAX ACT OF  
19 1977; AND TO AMEND THE DEFINITION OF  
20 "INVOICE" AND THE DEFINITION OF "INVOICE  
21 PRICE" USED UNDER THE ARKANSAS TOBACCO  
22 PRODUCTS TAX ACT OF 1977.  
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. Arkansas Code § 26-57-203(15) and (16), concerning the  
27 definitions to be used under the Arkansas Tobacco Products Tax Act of 1977,  
28 are amended to read as follows:

29 (15) "Invoice" means documentation that is:

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

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

36 (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.

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