

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

A Bill

SENATE BILL 605

4
5 By: Senator J. Dismang
6
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For An Act To Be Entitled

8
9 AN ACT TO CREATE THE DELTA TETRAHYDROCANNABINOL
10 EXCISE TAX ACT; TO TAX DELTA TETRAHYDROCANNABINOL
11 PRODUCTS; AND FOR OTHER PURPOSES.
12
13

Subtitle

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15 TO CREATE THE DELTA TETRAHYDROCANNABINOL
16 EXCISE TAX ACT; AND TO TAX DELTA
17 TETRAHYDROCANNABINOL PRODUCTS.
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 26, Chapter 57, is amended to add an
22 additional subchapter to read as follows:

23 Subchapter 17 – Delta Tetrahydrocannabinol Excise Tax Act

24
25 26-57-1701. Title.

26 This subchapter shall be known and may be cited as the "Delta
27 Tetrahydrocannabinol Excise Tax Act".
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29 26-57-1702. Definition.

30 As used in this subchapter, "Delta tetrahydrocannabinol product" means
31 a product that contains one (1) or more of the following:

32 (1) Hemp-derived cannabidiol that:

33 (A) Contains not more than three-tenths of one percent
34 (0.3%) of delta-9 tetrahydrocannabinol (THC) on a dry weight basis as
35 verified by a nationally accredited laboratory for quality, purity, and
36 accuracy standards; and



1 (B) Is not approved by the United States Food and Drug
2 Administration for marketing as a medication; and

3 (2) Tetrahydrocannabinol, including without limitation the
4 following:

5 (A) Delta-1 cis or trans tetrahydrocannabinol, otherwise
6 known as a delta-9 cis or trans tetrahydrocannabinol, and its optical
7 isomers;

8 (B) Delta-6 cis or trans tetrahydrocannabinol, otherwise
9 known as a delta-8 cis or trans tetrahydrocannabinol, and its optical
10 isomers;

11 (C) Delta-3,4 cis or trans tetrahydrocannabinol, otherwise
12 known as a delta-6a,10a cis or trans tetrahydrocannabinol, and its optical
13 isomers;

14 (D) Delta-10 cis or trans tetrahydrocannabinol, and its
15 optical isomers;

16 (E) Delta-8 tetrahydrocannabinol acetate ester;

17 (F) Delta-9 tetrahydrocannabinol acetate ester;

18 (G) Delta-6a,10a tetrahydrocannabinol acetate ester;

19 (H) Delta-10 tetrahydrocannabinol acetate ester;

20 (I) A product derived from industrial hemp that was
21 produced as a result of a synthetic chemical process that converted the
22 industrial hemp or a substance contained in the industrial hemp into delta-8,
23 delta-9, delta-6a,10a, or delta-10 tetrahydrocannabinol including their
24 respective acetate esters; and

25 (J) Any other psychoactive substance derived therein.

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27 26-57-1703. Applicability.

28 The excise tax levied under § 26-57-1704 applies to Delta
29 tetrahydrocannabinol products sold on and after the effective date of this
30 act.

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32 26-57-1704. Excise taxes.

33 A seller shall collect and remit an excise tax of fifty percent (50%)
34 from the gross receipts or gross proceeds derived from each sale of a Delta
35 tetrahydrocannabinol product on the forms and in the manner specified by the
36 Secretary of the Department of Finance and Administration.

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2 26-57-1705. Imposition, reporting, remittance, and administration of
3 excise taxes.

4 Except as otherwise provided in this subchapter, the excise tax levied
5 under § 26-57-1704 shall be imposed, reported, remitted, and administered in
6 the same manner and at the same time as sales taxes under the Arkansas Gross
7 Receipts Act of 1941, § 26-52-101 et seq.

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9 26-57-1706. Administration of law.

10 This subchapter is subject to the Arkansas Tax Procedure Act, § 26-18-
11 101 et seq., as those provisions apply to the administration of this
12 subchapter by the Secretary of the Department of Finance and Administration,
13 including without limitation the provisions regarding interest and penalty on
14 delinquent taxes.

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16 26-57-1707. Rules.

17 The Secretary of the Department of Finance and Administration may
18 promulgate rules to implement and allow for the enforcement of this
19 subchapter, including without limitation to identify products that are
20 subject to the excise tax levied under § 26-57-1704.

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22 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
23 first day of the second calendar month following the effective date of this
24 act.