

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

SENATE BILL 494

By: Senator J. Bryant
By: Representative Eaton

For An Act To Be Entitled

AN ACT TO AMEND THE PERMITS AND ANNUAL PRIVILEGE FEES UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977; TO REDUCE THE NUMBER AND TYPES OF PERMITS ISSUED BY ARKANSAS TOBACCO CONTROL; TO CONSOLIDATE SEVERAL PERMITS INTO A SINGLE PERMIT UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977; AND FOR OTHER PURPOSES.

Subtitle

TO REDUCE THE NUMBER AND TYPES OF PERMITS ISSUED BY ARKANSAS TOBACCO CONTROL; AND TO CONSOLIDATE SEVERAL PERMITS INTO A SINGLE PERMIT 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 § 26-57-219(a), concerning permits and annual privilege fees under the Arkansas Tobacco Products Tax Act of 1977, is amended to read as follows:

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

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



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

APPROVED: 4/16/25