

State of Arkansas  
95th General Assembly  
Regular Session, 2025

## A Bill

SENATE BILL 495

By: Senator J. Bryant  
By: Representative Eaton

### For An Act To Be Entitled

AN ACT TO AMEND DEFINITIONS USED UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977; TO AMEND THE DEFINITION OF "INVOICE" AND THE DEFINITION OF "INVOICE PRICE" USED UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND DEFINITIONS USED UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977; AND TO AMEND THE DEFINITION OF "INVOICE" AND THE DEFINITION OF "INVOICE PRICE" USED 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 § 26-57-203(15) and (16), concerning the definitions to be used under the Arkansas Tobacco Products Tax Act of 1977, are amended to read as follows:

(15) "Invoice" means documentation that is:

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

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

(C) Sufficient to identify the parties to the transaction,



including without limitation:

(i) The physical address of the permitted wholesaler or the permitted manufacturer selling the tobacco products, vapor products, alternative nicotine products, or e-liquid products;

(ii) The permit number of the permitted wholesaler or the permitted manufacturer selling the tobacco products, vapor products, alternative nicotine products, or e-liquid products;

(iii) The physical address of the permitted retailer or wholesaler purchasing the tobacco products, vapor products, alternative nicotine products, or e-liquid products; and

(iv) The permit number of the permitted retailer or wholesaler purchasing the tobacco products, vapor products, alternative nicotine products, or e-liquid products;

(16)(A) “Invoice price” means the price that a wholesaler or retailer of tobacco products, vapor products, alternative nicotine products, or e-liquid products pays to a manufacturer, importer, distributor, or any other seller to acquire tobacco products, vapor products, alternative nicotine products, or e-liquid products that the purchaser subsequently sells in the state.

(B) In the absence of proof by the person possessing the tobacco products, vapor products, alternative nicotine products, or e-liquid products of the price at which the tobacco products, vapor products, alternative nicotine products, or e-liquid products were purchased, “invoice price” shall be the highest price, in the normal course of business and before any discount, at which: ~~the~~

(i) The manufacturer of the tobacco products, vapor products, alternative nicotine products, or e-liquid products sells the tobacco products, vapor products, alternative nicotine products, or e-liquid products in question; or

(ii) In the absence of the information required under subdivision (16)(B)(i) of this section, a similar wholesaler or retailer that sells the same or comparable tobacco products, vapor products, alternative nicotine products, or e-liquid products sells the same or comparable tobacco products, vapor products, alternative nicotine products, or e-liquid products.

**APPROVED: 4/16/25**