

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1045

By: Representative Jett

For An Act To Be Entitled

AN ACT CONCERNING CIGARETTE PAPER; TO DEFINE "CIGARETTE PAPER" UNDER THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977 AND RELATED LAWS FOR PURPOSES OF THE TAXES LEVIED ON CIGARETTE PAPER; AND FOR OTHER PURPOSES.

Subtitle

TO DEFINE "CIGARETTE PAPER" FOR PURPOSES OF THE EXCISE TAXES LEVIED ON CIGARETTE PAPER.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-57-203, concerning the definitions used under the Arkansas Tobacco Products Tax Act of 1977, is amended to add an additional subdivision to read as follows:

(38) "Cigarette paper" means paper or a paper-like product that:

(A) Does not contain tobacco;

(B) Is intended to be used or may be used to roll

cigarettes; and

(C) By advertising, design, or use, facilitates the use of tobacco or other substances for inhalation.

SECTION 2. Arkansas Code § 26-57-801(a), concerning the additional excise tax on tobacco products, is amended to read as follows:

(a) Every person required by the Arkansas Tobacco Products Tax Act of 1977, § 26-57-201 et seq., to pay the excise tax on tobacco products and



every other person selling cigarette paper at wholesale within this state shall also pay an excise tax on the sale of cigarette paper as defined in § 26-57-203.

SECTION 3. Arkansas Code § 26-57-808 is amended to read as follows:

26-57-808. Additional tax on cigarette paper – Distribution of revenues.

(a) In addition to the excise tax levied under § 26-57-801, there is levied an additional tax of fifty cents (50¢) per package of thirty-two (32) sheets of cigarette paper as defined in § 26-57-203 sold in the state.

(b) The additional tax levied under this section shall be imposed, reported, remitted, and administered in the same manner and at the same time as other taxes levied ~~on cigarette paper~~ under this subchapter and the Arkansas Tobacco Products Tax Act of 1977, § 26-57-201 et seq., on cigarette paper as defined in § 26-57-203.

(c) The revenues collected under this section shall be special revenues and shall be credited to the University of Arkansas for Medical Sciences National Cancer Institute Designation Trust Fund.

SECTION 4. EFFECTIVE DATE. Sections 1-3 of this act are effective on the first day of the calendar quarter following the effective date of this act.