

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

SENATE BILL 628

By: Senator Hester

For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS TOBACCO PRODUCTS TAX ACT OF 1977; TO AMEND THE DEFINITION OF "RETAILER"; TO PERMIT ARKANSAS-BASED CIGAR SHOPS TO SELL CIGARS AT RETAIL ONLINE; AND FOR OTHER PURPOSES.

Subtitle

TO PERMIT ARKANSAS-BASED CIGAR SHOPS TO SELL CIGARS AT RETAIL ONLINE.

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

SECTION 1. Arkansas Code § 26-57-203(27), concerning the definitions used under the Arkansas Tobacco Products Act of 1977, is amended to read as follows:

(27) "Retailer" means a person that:

(A) ~~purchases~~ Purchases tobacco products, vapor products, alternative nicotine products, or e-liquid products from permitted wholesalers for the purpose of selling the tobacco products, vapor products, alternative nicotine products, or e-liquid products in person and over the counter at retail to consumers; or

(B) Has a physical presence in Arkansas and that purchases cigars from permitted wholesalers for the purpose the online retail sale of the cigars to buyers inside and outside the state.

