

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

State of Arkansas  
95th General Assembly  
Regular Session, 2025

As Engrossed: S4/7/25

## A Bill

SENATE BILL 605

By: Senator J. Dismang  
By: Representative Achor

### For An Act To Be Entitled

AN ACT TO CREATE THE DELTA TETRAHYDROCANNABINOL  
EXCISE TAX ACT; TO TAX DELTA TETRAHYDROCANNABINOL  
PRODUCTS; AND FOR OTHER PURPOSES.

### Subtitle

TO CREATE THE DELTA TETRAHYDROCANNABINOL  
EXCISE TAX ACT; AND TO TAX DELTA  
TETRAHYDROCANNABINOL PRODUCTS.

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

SECTION 1. Arkansas Code Title 26, Chapter 57, is amended to add an additional subchapter to read as follows:

Subchapter 17 – Delta Tetrahydrocannabinol Excise Tax Act

26-57-1701. Title.

This subchapter shall be known and may be cited as the "Delta Tetrahydrocannabinol Excise Tax Act".

26-57-1702. Definition.

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

(1) Hemp-derived cannabidiol that:

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



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

(2) Tetrahydrocannabinol, including without limitation the following:

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

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

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

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

(E) Delta-8 tetrahydrocannabinol acetate ester;

(F) Delta-9 tetrahydrocannabinol acetate ester;

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

(H) Delta-10 tetrahydrocannabinol acetate ester;

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

(J) Any other psychoactive substance derived therein.

26-57-1703. Applicability.

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

26-57-1704. Excise taxes.

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

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

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

26-57-1706. Administration of law.

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

26-57-1707. Rules.

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

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

*/s/J. Dismang*