

Title 26. Taxation

Chapter I. Generally, Department of Finance and Administration

Subchapter F. Miscellaneous Taxes

Part 164. Mandatory Electronic Reporting by Tobacco Wholesalers

Codification Notes. This part as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"The Director of the Arkansas Department of Finance and Administration, pursuant to his authority under Ark. Code Ann. §§ 19-1-208, 25-8-102(a), 25-15-201 et seq., 26-18-301, 26-57-206, 26-57-236(c), and 26-57-1307(d), does hereby issue the following rule:"

"The effective date of this rule shall be January 1, 2016 and all times thereafter and shall apply to returns due for the January 2016 period and following."

Subpart 1. Generally

26 CAR § 164-101. Mandatory electronic reporting by tobacco wholesalers.

(a)(1) The Department of Finance and Administration shall provide at no monthly charge an electronic system for all tobacco wholesalers to utilize in order to file all required monthly reports and schedules with the department.

(2) For purposes of this part, "tobacco wholesaler" includes without limitation all persons and entities as defined by Arkansas Code §§ 26-57-203(37) and 26-57-1302(k).

(b) All tobacco wholesalers shall:

(1) On a monthly basis, accurately and timely file with the department any and all required returns, reports, and schedules through the electronic system developed by the department as provided for by this part; and

(2) Not remit any required returns, reports, or schedules on paper form.

Authority. Arkansas Code § 26-57-206.