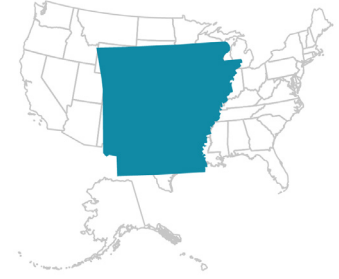# Arkansas

Table 1: Other Tobacco Product Taxation

OTP Taxed? No [ ] Yes [✓]

If yes, which products are taxed as of January 1, 2014?

✓ Yes   *Blank* No   -- Not Applicable/Addressed

Product	Taxed?	Type of Tax		How Defined?	How Taxed?	Rate Change Since 2005?
		Ad Valorem	Specific			
Cigars	✓	✓		With OTPs	With OTPs	↑
Cigarillos	✓	✓		With OTPs	With OTPs	↑
Little Cigars	✓	✓		With OTPs	With OTPs	↑
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↑
Roll-Your-Own Tobacco	✓		✓	Cigarette	Cigarette	Tax Type Changed
Dry Snuff	✓	✓		With OTPs	With OTPs	↑
Moist Snuff	✓	✓		With OTPs	With OTPs	↑
Snus	✓	✓		With OTPs	With OTPs	↑
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↑
Dissolvables	✓	✓		With OTPs	With OTPs	↑
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased   ↑ Rate Increased   ↔ No Change

Table 2: Summary of Cigarette and OTP Tax Rates, Selected Years, 2005-2014

Product	2005	2008	2011	2014
Cigarettes	$0.59/20 §	$0.59/20 §	$1.15/20 §	$1.15/20 §
Cigars	32% MSP Δ	32% MSP Δ	68% MSP Δ	68% MSP Δ
Cigarillos	32% MSP Δ	32% MSP Δ	68% MSP Δ	68% MSP Δ
Little Cigars	32% MSP Δ	32% MSP Δ	68% MSP Δ	68% MSP Δ
Pipe Tobacco	32% MSP Δ	32% MSP Δ	68% MSP Δ	68% MSP Δ
Roll-Your-Own Tobacco	32% MSP Δ	32% MSP Δ	68% MSP Δ	$0.117/oz §
Dry Snuff	32% MSP Δ	32% MSP Δ	68% MSP Δ	68% MSP Δ
Moist Snuff	32% MSP Δ	32% MSP Δ	68% MSP Δ	68% MSP Δ
Snus	32% MSP Δ	32% MSP Δ	68% MSP Δ	68% MSP Δ
Smokeless Tobacco Generally	32% MSP Δ	32% MSP Δ	68% MSP Δ	68% MSP Δ
Dissolvables	32% MSP Δ	32% MSP Δ	68% MSP Δ	68% MSP Δ
E-cigarettes	--	--	--	--

Δ *Ad Valorem;* § *Specific;* -- *Not taxed; MSP=Manufacturer's Selling Price; oz=ounce.*

MSP	**Manufacturer's Selling Price**
	"...tax on the sale of tobacco products...at seven percent (7%) of the <u>manufacturer's selling price</u>. The tax shall be computed before discounts." (ARK.CODE ANN. § 26-57-803)