

BAN ON INTERNET AND MAIL-ORDER CIGARETTE SALES.

It is unlawful to purchase or receive unstamped cigarettes in the State of Arkansas. Each consumer is responsible for assuring that cigarette packaging has the proper tax stamp affixed. ARK. CODE ANN. § 26-57-239. The absence of an Arkansas tax stamp is evidence of non-payment of the tax. ARK. CODE ANN. § 26-57-244(b).

Those found to have violated these provisions may be prosecuted criminally and civilly. If the tax due on the cigarettes is equal to or greater than \$100.00, a violation may be a felony. ARK. CODE ANN. § 26-57-245(a). Civil penalties can be as high as \$50.00 per package of untaxed cigarettes. ARK. CODE ANN. § 26-57-248. The Attorney General also has discretion to prosecute the purchase of untaxed cigarettes under the Arkansas Deceptive Trade Practices Act, ARK. CODE ANN. §§ 4-88-101, *et seq.* See ARK. CODE ANN. § 26-57-245(b). In such cases, penalties can equal \$10,000.00 per violation. ARK. CODE ANN. § 4-88-113(c).

Purchasing cigarettes via the Internet or mail-order is not worth the risk.

Questions regarding the purchase or sale of untaxed cigarettes may be directed to any of the below-listed agencies:

Office of the Attorney General
323 Center Street
Little Rock, Arkansas 72201
(501) 682-2007

Arkansas Tobacco Control
101 East Capitol Avenue, Suite 401
Little Rock, Arkansas 72201
(501) 682-9756

Arkansas Department of Finance
1509 West 7th Street
Little Rock, Arkansas 72201
(501) 682-7025

For a list of licensed cigarette retailers in the State of Arkansas, please visit the website of Arkansas Tobacco Control at www.atc.ar.gov.

For help on quitting smoking, contact Stamp Out Smoking at www.stampoutsmoking.com or (800) QUIT-NOW.