

## **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.

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](http://www.atc.ar.gov).

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