



**ARKANSAS
DEPARTMENT OF
FINANCE AND ADMINISTRATION**

REVENUE DIVISION
Miscellaneous Tax
P. O. Box 896 - Room 230
Joel Y. Ledbetter Building
Little Rock, Arkansas 72203
Phone: 501-682-7187
FAX: 501-682-1103
<http://www.state.ar.us/dfa>

Qualifying Border Zone Cities

(as of 3/1/09)

Louisiana	<u>Missouri</u>	<u>Oklahoma</u>	<u>Tennessee</u>
Junction City	Garfield	Fort Smith	West Memphis
	Gateway	Van Buren	
	Holiday Island	Siloam Springs	
	Mammoth Spring	Bonanza	
	Blue Eye		
	Pea Ridge		
	Oak Grove		

Any store not located in a qualifying city but within 300' of a state line also qualifies.