



STATE OF ARKANSAS  
**Department of Finance  
and Administration**

**REVENUE DIVISION  
Miscellaneous Tax Section**  
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March 12, 2009

To: All Licensed Cigarette Wholesalers/Distributors and Stamp Deputies

This letter is to advise all Licensed Arkansas Cigarette Wholesalers/Distributors and Stamp Deputies of the addition of West Memphis, Arkansas as a recognized "Arkansas Border City". West Memphis, Arkansas is entitled to border zone cigarette pricing based on the tax rate levied in the state of Tennessee (62¢ per package of 20 cigarettes) being lower than the cigarette tax rate levied in the of Arkansas (\$1.15 per package of 20 cigarettes).

Effective immediately licensed Arkansas cigarette wholesalers and distributors are required to purchase Tennessee/West Memphis border zone cigarette stamps. The Tennessee/West Memphis Arkansas cigarette stamp should be affixed to all cigarette packages that are sold to a licensed cigarette/tobacco retailer located within the incorporated city limits of West Memphis, Arkansas. All cigarettes sold outside the incorporated city limits of West Memphis, Arkansas should continue to have the regular Arkansas cigarette stamp affixed, evidencing Arkansas cigarette excise tax paid in the amount of \$1.15 per package of twenty (20) cigarettes.

The Tennessee/West Memphis cigarette excise tax rate will be sixty five cents (65¢) per package of twenty (20) cigarettes.

Enclosed and/or attached is the new pricing cost (by roll) for the Tennessee/Arkansas cigarette stamp.

Should you have any questions, please contact Robert Bushmiaer or Gary Williams at (501)682-7187.