

**Rule 2015-2**

**Mandatory Electronic Reporting by Tobacco Wholesalers**

The Director of the Arkansas Department of Finance and Administration, pursuant to his authority under Ark. Code Ann. §§ 19-1-208, 25-8-102(a), 25-15-201 et seq., 26-18-301, 26-57-206, 26-57-236(e), and 26-57-1307(d), does hereby issue the following regulation:

The Arkansas Department of Finance and Administration (“DFA” hereafter) shall provide at no monthly charge an electronic system for all tobacco wholesalers to utilize in order to file all required monthly reports and schedules with the DFA. For purposes of this regulation, “tobacco wholesaler” includes without limitation all persons and entities as defined by Ark. Code Ann. §§ 26-57-203(35) and 26-57-1302(k).

All tobacco wholesalers shall, on a monthly basis, accurately and timely file with the DFA any and all required returns, reports and schedules through the electronic system developed by the DFA as provided for by this regulation, and shall not remit any required returns, reports or schedules on paper form.

The effective date of this regulation shall be January 1, 2016 and all times thereafter and shall apply to returns due for the January 2016 period and following.

Issued this 2<sup>nd</sup> day of September, 2015, in the City of Little Rock, Pulaski County, Arkansas.



Larry W. Walther, Director  
Arkansas Department of Finance and  
Administration



Tim Leathers, Deputy Director/Commissioner  
of Revenue,  
Arkansas Department of Finance and  
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