



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

**REVENUE DIVISION
Miscellaneous Tax Section**
1816 West Seventh Street, Suite 2340
Post Office Box 896
Little Rock, Arkansas 72203-0896
Phone: (501) 682-7187
Fax: (501) 682-1103
<http://www.state.ar.us/dfa>

Cigarette Stamp Qualifying Border Zone Cities

<u>Louisiana</u>	<u>Missouri</u>		<u>Tennessee</u>
Junction City	Bella Vista		Marion
	Blue Eye		West Memphis
	Garfield		
	Gateway		
	Holiday Island		
	Mammoth Spring		
	Oak Grove		
	Pea Ridge		

Any store not located in a qualifying city but within 300 feet of a state line also qualifies for the border zone rate.