



STATE OF ARKANSAS
Department of Finance
and Administration

REVENUE DIVISION
Office of Excise Tax Administration
Miscellaneous Tax Section

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Cigarette Stamp Qualifying Border Zone Cities

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