



**State of Arkansas  
Department of Finance  
And Administration**

**DFA - ARKANSAS TOBACCO CONTROL**

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**REQUIRED PROCEDURE FOR DISPOSAL OF DISCONTINUED, IMPERFECT, OR DAMAGED CIGARETTES**

In accordance with the *Unfair Cigarette Sales Act*, cigarettes may be sold at less than the cost to the wholesaler (for a wholesaler) or cost to the retailer (for a retailer) (state minimum price) if they are:

- a. Being discontinued, not to be restocked;
  - b. Imperfect; or
  - c. Damaged.
1. Separate the cigarettes to be discounted from the rest of the cigarette stock, being mindful *not* to allow the discounted cigarettes to become a self-service item.
  2. Post a notice clearly readable by customers which lists:
    - a. The total number of cigarette packs being discounted;
    - b. The reason the cigarettes are being discounted;
    - c. The price of the discounted cigarettes.
  3. Email a copy of the notice at least one business day prior to the start of the sale to [lauren.little@arkansas.gov](mailto:lauren.little@arkansas.gov) or [glen.perciful@arkansas.gov](mailto:glen.perciful@arkansas.gov) along with the inventory on page 2 with your store name, permit number, and telephone number to our office. As an alternative you may fax this notice. This will help us answer any complaint calls that your store is selling cigarettes below minimum state price.

