



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

DFA - ARKANSAS TOBACCO CONTROL

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INSTRUCTIONS TO OBTAIN A WHOLESALE PERMIT (TOBACCO PRODUCTS, VAPOR PRODUCTS, ALTERNATIVE NICOTINE PRODUCTS, OR E-LIQUID PRODUCTS) FOR THE STATE OF ARKANSAS

Act 1337 of 1997 as amended, Ark Code Ann. §26-57-201 (The Arkansas Tobacco Products Tax Act of 1997) and the Rules of the Arkansas Tobacco Control Board requires applicants for Wholesale Tobacco, Vapor Product, Alternative Nicotine Product and Cigarette Permits to take the following steps:

1. Make application with the Arkansas Tobacco Control Board on the appropriate form. For an individual owner, submit three (3) letters of reference as to his or her moral character. For a partnership, limited liability company or, in the case of a corporation, each stockholder holding more than a 5% interest in the business, submit two (2) letters of reference as to the moral character of each partner, LLC member or stockholder as applicable. Attach a color copy of Driver License for every person listed on the application.
2. Provide copies of the lease, rental or deed of all offices and/or warehouses and a photo of all buildings to be used for storage of inventory or files. Note that no building used to store inventory or files may contain personal living quarters which are accessible from the area proposed to be used as a building location.
3. Prepare and sign an Affidavit by applicant for Wholesale Permit.
4. Please provide a copy of either a Dun & Bradstreet report reflecting the financial status of the applicant, a Standard Compilation Report of financial statements prepared by an independent Certified Public Accountant or current copy of Federal tax return for the business.
5. Send in a check or money order with the wholesale permit application.
6. If anyone from the company is going to solicit for sale tobacco, vapor, alternative nicotine, or e-liquids products on the phone, in person, or electronically, then each person soliciting business must make application for a Salesperson's Permit.
7. The completed application package is to be sent to Arkansas Tobacco Control for review. After the reviewing process is finalized and upon tentative approval, as to completeness, the applicant will be notified by this office. The applicant will be given the newspaper contact information at that time and shall advertise its intentions to seek a permit in a newspaper of statewide circulation. The notice shall be placed on two (2) occasions, seven (7) days apart. The date of the first publication shall be at least thirty (30) days prior to the meeting at which the Board shall consider the application. The applicant shall provide copies of said notices, along with proof of publication, to the Director fifteen (15) days prior to the scheduled meeting.
8. Please refer to Rules 3.1 through 3.10 of the Arkansas Tobacco Control Board Rules, located on the agency website.
9. If you have any questions concerning this application, please contact Maurice Gilmore at Maurice.gilmore@arkansas.gov or (501) 682-9756.