



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

**REVENUE DIVISION
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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.