



STATE OF ARKANSAS
Department of Finance
and
Administration

REVENUE DIVISION
Office of Excise Tax Administration
Miscellaneous Tax Section
 Post Office Box 896
 1816 West Seventh Street, Room 2340
 Little Rock, Arkansas 72203
 Phone: (501) 682-7137
 Fax: (501) 682-1103
 www.arkansas.gov/dra

OTP-FYE 2024										
		Smoking	Moist Snuff	Regular Cigars	Other Tobacco Products	Premium Cigars (value)	SUBTOTAL	Premium Cigars (Count)	Premium Cigar Tax Due	TOTAL TAX DUE
Jul-23	COST OF PRODUCTS SOLD	\$ 229,770	\$ 8,294,994	\$ 4,118,421	\$ 548,095	\$ 1,211,865	\$ 14,403,145	1,067,253		
	TAXABLE AMOUNT	\$ 141,086	\$ 4,970,552	\$ 3,141,345	\$ 380,612	\$ 682,945	\$ 9,316,540	395,947		
	NET TAX DUE	\$ 94,239	\$ 3,321,912	\$ 2,098,517	\$ 254,173	\$ 13,393	\$ 5,782,234		\$ 194,464	\$ 5,976,698
Aug-23	COST OF PRODUCTS SOLD	\$ 286,006	\$ 9,401,937	\$ 3,957,918	\$ 606,792	\$ 1,394,343	\$ 15,646,996	1,211,790		
	TAXABLE AMOUNT	\$ 168,606	\$ 5,547,920	\$ 2,791,059	\$ 405,647	\$ 813,429	\$ 9,726,661	469,686		
	NET TAX DUE	\$ 112,619	\$ 3,704,676	\$ 1,863,769	\$ 270,874	\$ 15,961	\$ 5,967,899		\$ 230,718	\$ 6,198,617
Sep-23	COST OF PRODUCTS SOLD	\$ 253,922	\$ 8,494,265	\$ 4,139,021	\$ 690,816	\$ 1,268,254	\$ 14,846,278	1,143,569		
	TAXABLE AMOUNT	\$ 161,002	\$ 5,180,498	\$ 3,187,797	\$ 534,782	\$ 727,131	\$ 9,791,210	451,480		
	NET TAX DUE	\$ 107,512	\$ 3,459,328	\$ 2,128,685	\$ 357,106	\$ 14,254	\$ 6,066,885		\$ 221,688	\$ 6,288,573
Oct-23	COST OF PRODUCTS SOLD	\$ 283,762	\$ 8,972,674	\$ 4,419,485	\$ 572,859	\$ 1,416,183	\$ 15,664,963	1,296,818		
	TAXABLE AMOUNT	\$ 168,189	\$ 5,363,210	\$ 3,290,562	\$ 407,048	\$ 770,093	\$ 9,999,102	470,989		
	NET TAX DUE	\$ 112,309	\$ 3,581,336	\$ 2,197,308	\$ 271,813	\$ 15,092	\$ 6,177,858		\$ 231,269	\$ 6,409,127
Nov-23	COST OF PRODUCTS SOLD	\$ 277,713	\$ 8,826,060	\$ 4,248,237	\$ 563,819	\$ 1,363,245	\$ 15,279,074	1,222,645		
	TAXABLE AMOUNT	\$ 163,280	\$ 5,225,569	\$ 3,242,709	\$ 400,426	\$ 746,228	\$ 9,778,212	435,649		
	NET TAX DUE	\$ 109,034	\$ 3,489,429	\$ 2,165,349	\$ 267,392	\$ 14,632	\$ 6,045,836		\$ 213,928	\$ 6,259,764
Dec-23	COST OF PRODUCTS SOLD	\$ 242,049	\$ 8,687,205	\$ 4,036,065	\$ 547,986	\$ 1,364,738	\$ 14,878,043	1,175,748		
	TAXABLE AMOUNT	\$ 150,956	\$ 5,180,742	\$ 3,113,672	\$ 384,209	\$ 780,810	\$ 9,610,389	428,966		
	NET TAX DUE	\$ 100,833	\$ 3,459,493	\$ 2,079,195	\$ 256,556	\$ 15,320	\$ 5,911,397		\$ 210,718	\$ 6,122,115
Jan-24	COST OF PRODUCTS SOLD	\$ 242,565	\$ 8,462,174	\$ 4,119,894	\$ 532,518	\$ 1,148,520	\$ 14,505,671	1,094,295		
	TAXABLE AMOUNT	\$ 150,712	\$ 4,965,214	\$ 3,064,766	\$ 362,416	\$ 605,749	\$ 9,148,857	401,991		
	NET TAX DUE	\$ 100,645	\$ 3,315,567	\$ 2,046,525	\$ 242,009	\$ 11,877	\$ 5,716,623		\$ 197,402	\$ 5,914,025
Feb-24	COST OF PRODUCTS SOLD	\$ 246,075	\$ 8,455,006	\$ 3,799,292	\$ 506,969	\$ 1,170,092	\$ 14,177,434	1,084,403		
	TAXABLE AMOUNT	\$ 157,765	\$ 4,931,350	\$ 2,793,751	\$ 376,648	\$ 635,087	\$ 8,894,601	402,733		
	NET TAX DUE	\$ 105,373	\$ 3,292,956	\$ 1,865,556	\$ 251,512	\$ 12,455	\$ 5,527,852		\$ 197,761	\$ 5,725,613
Mar-24	COST OF PRODUCTS SOLD	\$ 225,744	\$ 8,426,728	\$ 4,416,351	\$ 556,414	\$ 1,445,005	\$ 15,070,242	1,197,943		
	TAXABLE AMOUNT	\$ 141,248	\$ 5,064,125	\$ 3,493,508	\$ 389,292	\$ 869,380	\$ 9,957,553	463,806		
	NET TAX DUE	\$ 94,348	\$ 3,381,620	\$ 2,332,833	\$ 259,954	\$ 17,053	\$ 6,085,808		\$ 227,813	\$ 6,313,621
Apr-24	COST OF PRODUCTS SOLD						\$ -			
	TAXABLE AMOUNT						\$ -			
	NET TAX DUE						\$ -			\$ -
May-24	COST OF PRODUCTS SOLD						\$ -			
	TAXABLE AMOUNT						\$ -			
	NET TAX DUE						\$ -			\$ -
Jun-24	COST OF PRODUCTS SOLD						\$ -			
	TAXABLE AMOUNT						\$ -			
	NET TAX DUE						\$ -			\$ -
TOTAL COST OF PRODUCTS SOLD		\$ 2,287,606	\$ 78,021,043	\$ 37,254,684	\$ 5,126,268	\$ 11,782,245	\$ 134,471,846	\$ 10,494,464		
TOTAL TAXABLE AMOUNT		\$ 1,402,844	\$ 46,429,180	\$ 28,119,169	\$ 3,641,080	\$ 6,630,852	\$ 86,223,125	\$ 3,921,247		
NET TAX DUE		\$ 936,912	\$ 31,006,317	\$ 18,777,737	\$ 2,431,389	\$ 130,037	\$ 53,282,392		\$ 1,925,761	\$ 55,208,153

*This information is from report month and not revenue month.
 Note: Information may not take into effect amended returns, adjustments, etc...