



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

**DFA - ARKANSAS TOBACCO CONTROL**

**ABC ENFORCEMENT**

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**REQUIRED PROCEDURE FOR SALES OF IMPERFECT, DISCONTINUED, DAMAGED  
CIGARETTES, BUSINESS LIQUIDATIONS, & COURT ORDERED SALES**

In accordance with the *Unfair Cigarette Sales Act*, (Arkansas Code 4-75-703) cigarettes may be sold at less than the cost to the retailer (state minimum price) if they are:

- a. Bona fide clearance sale for the purpose of being discontinued (Brand/style shall not be restocked)
  - b. Imperfect. (Please describe/define 'imperfection' of brand/style requested for discounted sale)
  - c. Damaged.
  - d. Final liquidation of a business.
  - e. Court ordered sale.
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 [Discount.Cigarette.Request@arkansas.gov](mailto:Discount.Cigarette.Request@arkansas.gov) along with the inventory on page 2 with your store name and telephone number to our office. An email acknowledging the receipt and processing of your discounted sale will be provided.

# DISCOUNTED CIGARETTES

Date sale begins \_\_\_\_\_ Permit # \_\_\_\_\_ Store Name \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_

Contact phone # & email \_\_\_\_\_ Manager \_\_\_\_\_

List inventory of cigarettes being discounted, price and reason for discounting.

Reason – Circle One - **IMPERFECT** (describe): \_\_\_\_\_

**DISCONTINUED      DAMAGED      BUSINESS LIQUIDATION      COURT ORDERED SALE**

Email Completed Form to [Discount.Cigarette.Request@arkansas.gov](mailto:Discount.Cigarette.Request@arkansas.gov).

<u>Cigarette Brand and Style</u>	<u># of Cartons / Packs</u>	<u>Discounted Price</u>
<i>Example – Newport Non-Menthol 100s</i>	<i>10 packs</i>	<i>\$3.00</i>
_____	_____	_____
_____	_____	_____
_____	_____	_____
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_____	_____	_____

*Please wait for email verification of receipt and processing of your Discounted Cigarette sales form before beginning sale*