



STATE OF ARKANSAS
 Department of Finance
 and
 Administration

REVENUE DIVISION
 Office of Excise Tax Administration
 Miscellaneous Tax Section
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		OTP-FYE 2026									
		Smoking	Moist Snuff	Regular Cigars	Other Tobacco Products	Premium Cigars (value)	SUBTOTAL	Premium Cigars (Count)	Premium Cigar Tax Due	TOTAL TAX DUE	
Jul-25	COST OF PRODUCTS SOLD	\$ 256,627	\$ 7,898,007	\$ 3,932,045	\$ 555,391	\$ 1,741,137	\$ 14,383,207	1,331,301			
	TAXABLE AMOUNT	\$ 149,551	\$ 5,267,360	\$ 3,135,381	\$ 446,843	\$ 1,060,754	\$ 10,059,889	657,377			
	NET TAX DUE	\$ 99,922	\$ 3,520,494	\$ 2,094,792	\$ 298,540	\$ 20,838	\$ 6,034,586		\$ 322,982	\$ 6,357,568	
Aug-25	COST OF PRODUCTS SOLD	\$ 227,423	\$ 8,325,247	\$ 3,828,181	\$ 584,949	\$ 1,755,423	\$ 14,721,223	1,480,005			
	TAXABLE AMOUNT	\$ 147,871	\$ 4,866,786	\$ 2,987,436	\$ 453,381	\$ 938,134	\$ 9,393,608	665,692			
	NET TAX DUE	\$ 98,878	\$ 3,249,845	\$ 1,994,890	\$ 302,749	\$ 18,388	\$ 5,664,750		\$ 326,868	\$ 5,991,618	
Sep-25	COST OF PRODUCTS SOLD	\$ 245,077	\$ 8,878,781	\$ 3,526,249	\$ 528,826	\$ 1,934,722	\$ 15,113,655	1,581,481			
	TAXABLE AMOUNT	\$ 147,047	\$ 5,019,106	\$ 2,634,807	\$ 400,138	\$ 1,005,616	\$ 9,206,714	654,686			
	NET TAX DUE	\$ 98,220	\$ 3,351,560	\$ 1,759,429	\$ 267,197	\$ 19,730	\$ 5,496,136		\$ 321,536	\$ 5,817,672	
Oct-25	COST OF PRODUCTS SOLD	\$ 268,595	\$ 9,234,178	\$ 3,854,859	\$ 587,500	\$ 1,998,330	\$ 15,943,462	1,694,434			
	TAXABLE AMOUNT	\$ 173,980	\$ 5,088,516	\$ 2,690,250	\$ 451,946	\$ 1,000,748	\$ 9,405,440	701,264			
	NET TAX DUE	\$ 116,179	\$ 3,397,906	\$ 1,796,442	\$ 301,791	\$ 19,620	\$ 5,631,938		\$ 344,336	\$ 5,976,274	
Nov-25	COST OF PRODUCTS SOLD	\$ 318,165	\$ 8,193,849	\$ 3,370,755	\$ 521,264	\$ 1,877,737	\$ 14,281,770	1,516,356			
	TAXABLE AMOUNT	\$ 238,052	\$ 4,559,425	\$ 2,452,992	\$ 398,821	\$ 1,011,223	\$ 8,660,513	650,779			
	NET TAX DUE	\$ 158,963	\$ 3,044,602	\$ 1,638,011	\$ 266,317	\$ 19,825	\$ 5,127,718		\$ 319,559	\$ 5,447,277	
Dec-25	COST OF PRODUCTS SOLD	\$ 244,632	\$ 9,704,783	\$ 4,053,728	\$ 626,714	\$ 2,094,914	\$ 16,724,771	1,775,639			
	TAXABLE AMOUNT	\$ 155,197	\$ 5,397,519	\$ 2,957,944	\$ 481,141	\$ 1,014,967	\$ 10,006,768	698,582			
	NET TAX DUE	\$ 103,643	\$ 3,604,245	\$ 1,975,196	\$ 321,288	\$ 19,931	\$ 6,024,303		\$ 343,145	\$ 6,367,448	
Jan-26	COST OF PRODUCTS SOLD	\$ 241,075	\$ 8,469,480	\$ 3,916,508	\$ 543,286	\$ 1,834,708	\$ 15,005,057	1,589,099			
	TAXABLE AMOUNT	\$ 142,712	\$ 4,550,452	\$ 2,778,183	\$ 409,695	\$ 856,801	\$ 8,737,843	613,554			
	NET TAX DUE	\$ 95,316	\$ 3,038,611	\$ 1,855,167	\$ 273,579	\$ 16,819	\$ 5,279,492		\$ 301,370	\$ 5,580,862	
Feb-26	COST OF PRODUCTS SOLD						\$ -				
	TAXABLE AMOUNT						\$ -				
	NET TAX DUE						\$ -			\$ -	
Mar-26	COST OF PRODUCTS SOLD						\$ -				
	TAXABLE AMOUNT						\$ -				
	NET TAX DUE						\$ -			\$ -	
Apr-26	COST OF PRODUCTS SOLD						\$ -				
	TAXABLE AMOUNT						\$ -				
	NET TAX DUE						\$ -			\$ -	
May-26	COST OF PRODUCTS SOLD						\$ -				
	TAXABLE AMOUNT						\$ -				
	NET TAX DUE						\$ -			\$ -	
Jun-26	COST OF PRODUCTS SOLD						\$ -				
	TAXABLE AMOUNT						\$ -				
	NET TAX DUE						\$ -			\$ -	
TOTAL COST OF PRODUCTS SOLD		\$ 1,801,594	\$ 60,704,325	\$ 26,482,325	\$ 3,947,930	\$ 13,236,971	\$ 106,173,145	\$ 10,968,315			
TOTAL TAXABLE AMOUNT		\$ 1,154,410	\$ 34,749,164	\$ 19,636,993	\$ 3,041,965	\$ 6,888,243	\$ 65,470,775	\$ 4,641,934			
NET TAX DUE		\$ 771,121	\$ 23,207,263	\$ 13,113,927	\$ 2,031,461	\$ 135,151	\$ 39,258,923		\$ 2,279,796	\$ 41,538,719	

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