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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

July 28, 2023

Legislative Joint Auditing Committee
Senator David Wallace, Co-Chair
Representative Jimmy Gazaway, Co-Chair
500 Woodlane Street, Suite 172
Little Rock, AR 72201

Members of the Legislative Joint Auditing Committee:

This letter reports law enforcement agencies' calendar year 2022 compliance with the asset seizure and forfeiture requirements of Ark. Code Ann. § 26-57-247. Arkansas Code (Code) provides forfeiture procedures for tobacco products upon which the full amount of excise tax due was not paid or which were possessed or sold by an unlicensed wholesaler or retailer. In addition, the property and money used to facilitate a criminal violation of Code for the manufacture or distribution of contraband tobacco products may be seized and forfeited to the State.

According to Arkansas Tobacco Control, no tobacco-related asset seizures occurred in calendar year 2022. In addition, Arkansas Legislative Audit staff followed up on seizures that were outstanding in the prior year to ensure Agency compliance with Code requirements. No instances of noncompliance were noted as a result of staff procedures.

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