



**STATE OF ARKANSAS  
DEPARTMENT OF FINANCE AND ADMINISTRATION  
SALES AND USE TAX SECTION  
P.O. BOX 8092, LITTLE ROCK, AR 72203-8092**

## Candy

If the product contains	Applicable Tax Rate	Examples
<p style="text-align: center;">Sugar Agave Aspartame Barley Malt Corn Syrup Dextrose Evaporated Cane Juice Fructose Fruit Juice Concentrate Honey Invert Sugar Molasses Rice Syrup Saccharin Stevia Sucralose Sucrose Artificial sweeteners</p>	<p>Taxable at the 6.5% State Rate</p>	<p style="text-align: center;">Almond Bark</p> <hr/> <p style="text-align: center;">Breakfast and Nutrition Bars that do not contain flour</p> <hr/> <p style="text-align: center;">Candy Bars that do not contain flour</p> <hr/> <p style="text-align: center;">Breath Mints</p> <hr/> <p style="text-align: center;">Chocolate-coated potato chips</p> <hr/> <p style="text-align: center;">Fruit Roll-Ups</p> <hr/> <p style="text-align: center;">Milky Way Midnight Bar</p> <hr/> <p style="text-align: center;">Popped Caramel and Kettle Corn</p> <hr/> <p style="text-align: center;">Honey Roasted Peanuts</p> <hr/> <p style="text-align: center;">Peanut Brittle</p> <hr/> <p style="text-align: center;">Sugarless Candy</p> <hr/> <p style="text-align: center;">Sweet or Semi-Sweet cooking bars or chips</p> <hr/> <p style="text-align: center;">Snickers Bar</p>
<p>Items that contain the word “flour,” such as white, whole wheat, rice, corn, or brown flour, on the ingredient label are taxable at the Reduced State Tax Rate.</p> <p>If an item requires refrigeration, it is not candy and therefore subject to the Reduced State Tax Rate.</p> <p>However, these items are taxable if they are prepared food.</p>	<p>Taxable at the 1.5% Reduced State Rate</p>	<p style="text-align: center;">Twix Bars</p> <hr/> <p style="text-align: center;">Kit Kat Bars</p> <hr/> <p style="text-align: center;">Barbeque Potato Chips</p> <hr/> <p style="text-align: center;">Ice Cream Sandwiches</p> <hr/> <p style="text-align: center;">Nestle Crunch</p> <hr/> <p style="text-align: center;">Ice Pops/Popsicles</p> <hr/> <p style="text-align: center;">Twizzlers Strawberry Twist</p> <hr/> <p style="text-align: center;">Milky Way Bar containing Flour</p> <hr/> <p style="text-align: center;">Snickers Cruncher bar</p>