



ALABAMA DEPARTMENT OF REVENUE  
 SALES, USE & BUSINESS TAX DIVISION  
 TOBACCO TAX SECTION

TOB: TAX RATES  
5/04

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627

# Schedule of Taxes on Tobacco Products and Playing Cards

## Cigarettes

	<b>Tax</b>
Each package of 20 cigarettes ..... "20 Cigarettes" stamp.....	42.5¢
Each package of 25 cigarettes ..... "25 Cigarettes" stamp.....	53.125¢

## Cheroots, Stogies, Cigars, etc.

<b>Retail Price</b>	<b>Tax per M</b>	<b>Tax on Box of 50 Cigars</b>	<b>Tax Per Cigar</b>
3-1/3¢ each or less .....	\$ 3.00	\$ 0.15	\$ 0.003
Over 3-1/3¢ and not more than 5¢ .....	\$ 6.00	\$ 0.30	\$ 0.006
Over 5¢ and not more than 8¢ .....	\$ 9.00	\$ 0.45	\$ 0.009
Over 8¢ and not more than 10¢ .....	\$15.00	\$ 0.75	\$ 0.015
Over 10¢ and not more than 20¢ .....	\$30.00	\$ 1.50	\$ 0.030
Over 20¢ .....	\$40.50	\$2.025	\$0.0405

## Little Cigars

Little cigars not weighing over three pounds per thousand:  
 \$0.04 for each ten cigars or fractional part thereof.

## Smoking Tobacco

<b>Weight</b>	<b>Tax</b>
1-1/8 ounces or less .....	4¢
Over 1-1/8 ounces, not exceeding 2 ounces .....	10¢
Over 2 ounces, not exceeding 3 ounces.....	16¢
Over 3 ounces, not exceeding 4 ounces.....	21¢

Six cents additional tax for each ounce or fractional part thereof over 4 ounces.

## Chewing Tobacco

	<b>Tax</b>
Each ounce or fractional part thereof .....	1-1/2¢

## Snuff

<b>Weight</b>	<b>Tax</b>
5/8 ounces or less.....	1¢
Over 5/8 ounces, not exceeding 1-5/8 ounces .....	2¢
Over 1-5/8 ounces, not exceeding 2-1/2 ounces .....	4¢
Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gullets) .....	6¢
Over 3 ounces, not exceeding 5 ounces (glass, tumblers, bottles) .....	7¢
Over 5 ounces, not exceeding 6 ounces.....	8¢

Twelve cents additional tax for each ounce or fractional part thereof over 6 ounces.

## Playing Cards

	<b>Tax</b>
Each deck .....	10¢