

Tax Rates By County

COUNTY BASIS	CIGARETTES PACK (Used by consumers and manufacturers Only)	CHEWING TOBACCO PACK	SNUFF CAN	SMOKING TOBACCO PACK	CIGARS EACH CIGAR	LITTLE CIGARS AS INDICATED	ROLLING PAPERS PACK
BARBOUR - 1	\$0.05	\$0.03	\$0.03	\$0.02	\$0.02	\$0.05/pk	\$0.15
BARBOUR - 2	0.05	0.05	0.05	0.05	0.05	0.05/pk	0.05
CHAMBERS	0.25	0.25	0.25	0.25	0.12	0.12/pk	0.25
CHEROKEE	0.09	0.09	0.09	0.09	0.03	0.03 ea	0.15
COOSA	0.05	0.03	0.03	0.02	0.02	0.05/pk	0.15
CRENSHAW	0.05	0.05	0.03	0.02	0.02	0.05/pk	0.15
FRANKLIN	0.05	0.04	0.04	0.04	0.05	0.05/pk	0.15
GENEVA	0.05	0.03	0.03	0.02	0.02	0.05/pk	
HENRY	0.05	0.03	0.03	0.02	0.02	0.05/pk	
HOUSTON	0.05	0.03	0.03	0.02	0.02	0.02 ea	
LIMESTONE	0.05	0.03	0.03	0.02	0.02	0.05/pk	
MARION	0.04	0.04	0.04	0.04	0.04	0.04/pk	0.15
MOBILE	0.05	0.12	0.12	0.12	0.10	0.05/pk	0.23
RANDOLPH	0.25	0.25	0.25	0.25	0.12	0.12/pk	0.25
TALLADEGA	0.05	0.03	0.03	0.02	0.02	0.05/pk	0.15
WASHINGTON - 1	0.01						
WASHINGTON - 2	0.05	0.06	0.05	0.10	0.03	0.05/pk	0.15
WASHINGTON - 3	0.05	0.05	0.05	0.05	0.05	0.05 ea	0.05

¹Cigarettes – As of February 1, 2006, all wholesalers and distributors are required to affix county stamps to cigarettes sold in state-administered counties. This column must be completed by individuals that purchase untaxed cigarettes for their personal consumption. This column may also be completed by manufacturers distributing cigarettes for promotional, trademark or test-marketing purposes according to the provisions of §40-25-4.1, **Code of Alabama 1975**. **NOTE: All cigarettes in a retail location must have the state and appropriate state-administered county stamps affixed to the product. Otherwise, the product(s) shall be subject to confiscation.**

Barbour County Notes:

- On line Barbour – 1 enter \$.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.
- On line Barbour – 2 enter \$.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

Washington County Notes:

- On line Washington – 1 enter \$0.01 per pack of cigarettes; no Other Tobacco Products (OTP) is due for line 1.
- On line Washington – 2 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.
- On line Washington – 3 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

In accordance with Sections 40-2A-11(a) & (b) and 40-1-44, **Code of Alabama 1975**, the following charges shall be applicable if the return and/or payment is not received by the due date, which is the 20th of the month following the month of activity for permitted and registered distributors, and the 10th of the month following the month of activity for consumers.

- * Penalty for failure to timely file return – the greater of 10% of the tax due or \$50. **Even if there is no activity during the month, a return must be filed and marked “No Activity”.**
- ** Penalty for failure to timely pay tax – 10% of tax due.
- *** Interest – Rate established under the authority of 26 USC 6621. Contact the Tobacco Tax Section for the current rate.

Cash sent through the mail is sent at taxpayer’s risk. Separate checks must be remitted for county and state payments. After October 1, 2006, tax payments equaling \$750 or more in a given month obligate the taxpayer to remit taxes by Electronic Fund Transfer (EFT). You may choose to make payments by EFT if the amount is less than \$750.

Please submit original return. Copies should be retained for your record.

TIME LIMITATION FOR FILING PETITION FOR REFUND

A petition for refund shall be filed with the department or an automatic refund issued pursuant to Section 40-29-71, or a credit allowed, within (i) three years from the date the return was filed, or (ii) two years from the date of payment of the tax, whichever is later, or, if no return was timely filed, two years from the date of payment of the tax. (Section 40-2A-7(c)(2)9, **Code of Alabama 1975**.)