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State of Alabama Department of Revenue

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50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

May 19, 2005

NOTICE

TO: All Tobacco Distributors Remitting County Tobacco Taxes

FROM: Alabama Department of Revenue
Sales, Use & Business Tax Division
Tobacco Tax Section

SUBJECT: Chambers County Tobacco Tax- Act No. 2005-163
Randolph County Tobacco Tax- Act No. 2005-164

The above-referenced Acts, passed and approved by the Governor in the 2005 Legislative Session, amend Acts No. 2003-248 and 2003-213. Effective **May 13, 2005**, the amendments provide for a twelve cent (\$0.12) tax on each **package** of little cigars (cigarette-sized cigars) sold, stored, delivered, used, or otherwise consumed in Chambers and Randolph Counties. **The tax is to be collected and remitted to the Alabama Department of Revenue on the May 2005 return which is due no later than June 20, 2005.**

The Acts further provide that the reduction in the tobacco tax on little cigars is retroactive to August 1, 2003, and any wholesaler **who paid the tax without collecting the tax** may apply for a refund in the amount which represents the difference between the amount paid under Acts 2003-248 and 2003-213 and the amount under Acts 2005-163 and 2005-164.

Please ensure that the person responsible for filing county tobacco tax returns receives this notice. Questions concerning this notice should be directed to Angela Watson at (334) 242-9627 or by mail to the Tobacco Tax Section, P.O. Box 327555, Montgomery, Alabama 36132-7555.