



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
MICHAEL E. MASON
Deputy Commissioner
LEWIS A. EASTERLY
Secretary

NOTICE

TO: All Tobacco Distributors Filing State-Administered County Tobacco Taxes

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

SUBJECT: Clay County Tobacco Tax

DATE: September 13, 2010

According to Act No. 2010-401 and by resolution adopted by the Clay County Commission, the Alabama Department of Revenue has been designated as the agency to collect Clay County tobacco taxes. The Alabama Department of Revenue is authorized to promulgate and enforce rules and regulations for the administration of the taxes levied by Clay County Acts and Chapter 25 of Title 40, Code of Alabama 1975. **The taxes levied are as follows:**

Cigarettes	\$0.25 per package
Cigars	\$0.12 per cigar
Little Cigars	\$0.12 per package (cigarette-sized cigars)
Smoking Tobacco	\$0.25 per container
Chewing Tobacco	\$0.25 per container
Snuff	\$0.25 per container
Rolling Paper	\$0.25 per package (gummed and ungummed)

The effective date to collect this tax to be submitted to the Alabama Department of Revenue is **October 1, 2010**. Cigarette tax will be collected by affixing a Clay County revenue stamp. These cigarette stamps are not currently available. Taxpayers will be notified when the cigarette tax stamps are available for purchase from the Alabama Department of Revenue. Therefore, until Clay County revenue stamps become available, cigarette tax must be remitted on the county tobacco tax return which will be provided to taxpayers at a later date. The appropriate tax is to be collected and remitted to the Alabama Department of Revenue beginning with the October 2010 tax return which is due no later than November 20, 2010.

Please ensure that the person responsible for preparing the monthly county tobacco tax returns receives this notice. Questions concerning this notice should be directed to Ms. Tiffani King at the below address or telephone number.

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