

State of Alabama Department of Revenue

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

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

December 15, 2005

NOTICE

TO: All Tobacco Distributors Remitting

Dale County Tobacco Taxes

FROM: Alabama Department of Revenue

Sales, Use & Business Tax Division

Tobacco Tax Section

SUBJECT: Changes in County Tobacco Tax Administrators

The Dale County Commission has decided to self-collect its county tobacco taxes. Therefore, by resolution of the Dale County Commission in accordance with Alabama Code Section 11-3-11.2, the Alabama Department of Revenue will no longer administer and collect tobacco taxes for Dale County.

The December 2005 Monthly County Tobacco Tax Return, which is due January 20, 2006, is the **final** return to report activity and remit tobacco taxes to the Alabama Department of Revenue for Dale County. Any questions concerning the collection and administration of Dale County tobacco taxes after January 31, 2006 (December 2005 tobacco activities) must be directed to the Dale County Commission.

Please ensure that the person responsible for filing county tobacco tax returns receives this notice. Questions concerning this notice should be directed to <u>Angela Watson</u> at the below address:

Alabama Department of Revenue Sales, Use & Business Tax Division Tobacco Tax Section P. O. Box 327555 Montgomery, Alabama 36132-7555 (334) 242-9627