



# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132  
January 12, 2010

**CYNTHIA UNDERWOOD**  
Assistant Commissioner  
**LEWIS A. EASTERLY**  
Secretary

## NOTICE

**TO:** ALL TOBACCO DISTRIBUTORS  
**SUBJECT:** Bullock County Tobacco Taxes

By resolution adopted by the Bullock County Commission, the Alabama Department of Revenue has been designated as the agency to collect Bullock 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 Bullock County's Act and Chapter 25 of Title 40, Code of Alabama 1975. The taxes levied are as follows:

Cigarettes	\$0.05 per each package
Little Cigars	\$0.05 per each package of cigars (similar to and package like cigarettes)
Cigars	\$0.03 per each cigar
Smoking Tobacco	\$0.03 per each package or container
Chewing Tobacco	\$0.05 per each package or container
Snuff	\$0.05 per each package or container
Tobacco Papers	\$0.15 per each package (gummed or ungummed)

The effective date to collect this tax is **February 1, 2010**. Cigarette tax will be collected by affixing a Bullock County revenue stamp. These cigarette stamps are not currently available. Therefore, until Bullock County revenue stamps becomes 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 on the February 2010 tax return which is due no later than March 20, 2010.

**Please ensure that the person responsible for preparing the monthly 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 and Business Tax Division  
Tobacco Tax Section  
P O Box 327555  
Montgomery, AL 36132-7555  
(334) 242-9627