



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

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

March 23, 2015

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
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NOTICE

Suspension of Playing Cards Tax

Act 2014-331 was signed into law on April 7, 2014 and became effective on July 1, 2014. In accordance with Section 40-1-49, Code of Alabama 1975, as created by this Act, the Department of Revenue, by administrative rule, shall suspend the collection of a tax or fee when the cost of administering the collection of the tax exceeds the total amount of the tax collected.

Based upon a review of the playing cards tax collections, the Department has determined that this tax meets the criteria established in the Act. Therefore, per Administrative Rule 810-7-1-.30, effective **May 1, 2015**, the \$0.10 per package or deck playing cards tax levied in Section 40-12-144 is suspended. April 30, 2015 shall be the final date for taxpayers to purchase playing cards tax stamps to be affixed to decks of playing cards. **Please note: Stamps must continue to be applied to all playing cards packages sold until April 30, 2015 or these cards will be subject to confiscation.**

Persons in possession of playing cards stamps on or after May 1, 2015 who wish to apply for a refund may do so under the following conditions:

1. Complete form B & L:RP – Petition for Refund (form may be found online at: http://revenue.alabama.gov/tobaccotax/BL_RP.pdf) and return it along with the proper documentation to the Tobacco Tax Section.
2. Return unused playing cards stamps in their original condition.
3. Provide a copy of purchase invoice for stamps purchased.
4. Per the provisions of Section 40-2A-7(c), the refund must be for playing cards stamps obtained directly from the Alabama Department of Revenue within two years from the date of purchase.
5. Refund requests which are unable to be verified within the office are subject to a field review.

Refunds will only be allowed to those entities who purchased the playing cards tax stamps from the Alabama Department of Revenue and when sufficient documentation is provided to substantiate payment of all required taxes.

Questions may be directed to:

Business & License Tax Division
Tobacco, Severance & License Tax Section
P. O. Box 327556
Montgomery, AL 36132-7556
Telephone (334) 242-9627