



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

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Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
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April 13, 2005

NOTICE

TO: All Tobacco Distributors Remitting County Tobacco Taxes

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

SUBJECT: Changes in County Tobacco Tax Administrators
Bullock County
Fayette County
Lowndes County

The above County Commissions have decided to self-collect their county tobacco taxes. Therefore, by resolution of the County Commissions in accordance with Alabama Code Section 11-3-11.2, the Alabama Department of Revenue will no longer administer and collect tobacco taxes for these counties.

The February 2005 Monthly County Tobacco Tax Return, which was due March 21, 2005, was the **final** return to report activity and remit tobacco taxes to the Alabama Department of Revenue for these counties. **However, due to late notifications regarding this transition, the Alabama Department of Revenue will process, as normal, any returns and payments received this month (April 2005) for March 2005 activity.**

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.