

NOTICE

Chambers County Tobacco Tax – Act No. 2003-248

DATE: July 11, 2003

TO: ALL TOBACCO DISTRIBUTORS

The above-referenced Act, passed and approved by the Governor in the 2003 Legislative Session, repeals Act No. 89-381, Act No. 89-507, and Act No. 2000-144. The Act provides for a tax in Chambers County on tobacco products sold, stored, delivered, used, or otherwise consumed in Chambers County.

Under said Act and by resolution adopted by the Chambers County Commission, the Alabama Department of Revenue is authorized to promulgate and enforce rules and regulations for the administration of the taxes levied by this Act 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 each cigar (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 is **August 1, 2003**. The appropriate tax is to be collected and remitted to the Alabama Department of Revenue on the August 2003 tax return, which is due by September 22, 2003.

Please ensure that the person responsible for filing county tobacco tax returns receives this notice. Questions concerning the administration of this tax may be directed to Angela Watson at:

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

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