

NOTICE

Barbour County Tobacco Tax – Act No. 2003-135

DATE: July 28, 2004
TO: ALL TOBACCO DISTRIBUTORS

Act No. 2003-135, passed and approved by the Governor in the 2003 Legislative Session, authorized the Barbour County Commission to impose an **additional** county privilege, license, or excise tax on cigarettes and other tobacco products in Barbour County.

Under said Act, and by resolution of the Barbour County Commission after passage of the June 1, 2004 referendum, the 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. **In addition to tobacco taxes currently collected for Barbour County, the following tax rates will apply:**

	Additional Tax	Total Tax
Cigarettes	\$0.05 per pack	\$0.10 per pack
Little Cigars	\$0.05 per pack	\$0.10 per pack (cigarette-sized cigars)
Cigars	\$0.05 per cigar	\$0.07 per cigar
Smoking Tobacco	\$0.05 per container	\$0.07 per container
Chewing Tobacco	\$0.05 per container	\$0.08 per container
Snuff	\$0.05 per container	\$0.08 per container
Rolling Paper	\$0.05 per package	\$0.20 per package (gummed and ungummed)

Pursuant to this Act, the effective date for collection of this additional tax is **August 1, 2004**. Accordingly, this tax should be remitted to the Alabama Department of Revenue on August 2004 Monthly County Tobacco Tax Return due by September 20, 2004. The appropriate tax must be collected on all tobacco products sold, stored, used, consumed or delivered into Barbour County. Questions concerning the administration of this tax should 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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