

NOTICE

Act 2002-496

DATE: July 31, 2002

TO: ALL TOBACCO DISTRIBUTORS

The above Act amended Alabama Code Section 40-25-14 providing that between the first and twentieth of each month, each person licensed to affix the state tax stamp to cigarettes shall file with the Department of Revenue, for all cigarettes imported into the United States to which such person has affixed the Alabama revenue stamp in the preceding month, copies of the customs certificates with respect to such cigarettes required to be submitted by 19 U. S. C. Sec. 1681a (c).

This Act became effective July 1, 2002. Accordingly, if your company has affixed the Alabama revenue tax stamp to any cigarettes that were imported into the United States, you are required to submit copies of the custom certificates to this office no later than August 20, 2002 for all cigarette products to which the Alabama tax stamp was affixed in the month of July 2002. Please attach a cover memorandum to the custom certificates to include your name, address, stamping permit number/registration number and the month and year in which the United States imported cigarettes were stamped with the Alabama revenue tax stamp. Certificates are due by the 20th of the month for the previous month's stamping activity.

Persons failing or refusing to file this report shall be fined not less than \$100 nor more than \$500 for each offense.

Should you have questions concerning this notice, please contact us at the below address or telephone number.

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

Notices to Taxpayers