

# NOTICE

## **Manufacturers Not Participating in the Tobacco "Master Settlement Agreement" (Act No. 99-395 and Regulation 810-7-1-.11ER)**

DATE: SEPTEMBER 1, 1999  
TO: TOBACCO MANUFACTURERS

Act No. 99-395 was passed in the Regular Legislative Session and becomes effective September 1, 1999. This Act provides that the Alabama Department of Revenue shall, by regulations, ascertain the amount of state excise tax paid on cigarettes and roll-your-own tobacco of manufacturers choosing not to participate in the Master Settlement Agreement.

Accordingly, enclosed is Regulation 810-7-1-.1 1ER. This regulation requires each qualified wholesaler, distributor, retailer, manufacturer, or any other person, firm, corporation, club or association selling, receiving, distributing, storing or using tobacco products in the State of Alabama to report the excise tax on cigarettes and roll-your-own tobacco according to the tobacco product manufacturer NOT participating in the Master Settlement Agreement. Schedule D (Form Tob: Sch D) has been provided for this purpose.

The schedule is due by the twentieth (20th) of the month, reporting the previous calendar month's taxed activity. One schedule for both cigarette and roll-your-own taxed activity should be completed. The first schedule, **September 1999 reporting period, is due by October 20, 1999**. Questions concerning this Act should be directed to:

Tobacco Tax Section P. O. Box 327555 Montgomery, AL 36132-7555 (334) 242-9627

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