NOTICE

DEKALB COUNTY TOBACCO TAXES

DATE: October 27, 2003

TO: ALL TOBACCO DISTRIBUTORS

By resolution of the Dekalb County Commission in accordance with Alabama Code Section 11-3-11.2, the Alabama Department of Revenue will no longer administer and collect tobacco taxes for Dekalb County.

The Alabama Department of Revenue will collect Dekalb County tobacco taxes for activity through December 31, 2003. The December 2003 Monthly County Tobacco Tax Return, due no later than January 20, 2004, will be the final return to report activity and remit tobacco taxes to the Alabama Department of Revenue for Dekalb County.

Any questions concerning the collection and administration of Dekalb County tobacco taxes after December 31, 2003 activities must be directed to the Dekalb County Commission.

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 the below address:

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