

WASHINGTON COUNTY TOBACCO TAXES

TO: ALL TOBACCO DISTRIBUTORS

Act #99-670, passed by the 1999 Special Legislative Session, authorized the Washington County Commission to impose an **additional** county privilege, license, or excise tax on cigarettes and other tobacco products in Washington County.

Under said Act, 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 Washington County, the following tax rates will apply:**

Additional Tax	
Cigarettes	\$0.05 per pack
Little Cigars	\$0.05 each cigar (cigarette-sized cigars)
Cigars	\$0.05 each
Smoking Tobacco	\$0.05 per container
Chewing Tobacco	\$0.05 per container
Snuff	\$0.05 per container
Tobacco Paper	\$0.05 per package (gummed & ungummed)

Pursuant to this Act, the **effective date for collection of the additional tax is January 1, 2000**. Accordingly, this tax should be remitted to the Alabama Department of Revenue on the January 2000 Monthly County Tobacco Tax Return due by February 20, 2000. (Note: Since February 20 falls on Sunday, the tax return and payment are due by February 21, 2000.) The appropriate tax must be collected on all tobacco products sold, stored, used, consumed or delivered into Washington County. Questions concerning this tax levy should be directed to the:

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

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