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April 26, 2018

NOTICE

TO: All Tobacco Distributors Filing State-Administered County Tobacco Taxes

SUBJECT: St. Clair County Tobacco Tax

According to a resolution adopted by the St. Clair County Commission, the Alabama Department of Revenue has been designated as the agency to collect St. Clair County tobacco taxes. **The appropriate tax is to be collected and remitted to the Alabama Department of Revenue beginning with the July 2018 return which is due no later than August 20, 2018.** The Alabama Department of Revenue is authorized to promulgate and enforce rules and regulations for the administration of the taxes levied by St. Clair County Acts and Chapter 25 of Title 40, Code of Alabama 1975. The taxes levied are 10% of the state tobacco rates and are as follows:

Cigarettes	\$0.0675 per pack of 20
	\$0.084375 per pack of 25
Cigars	\$0.00405 per cigar
Little Cigars	\$0.004 per each 10
Filtered Cigars	\$0.0015 per cigar
Smoking Tobacco	
1-1/8 ounces or less	\$0.004
Over 1-1/8 ounces, not exceeding 2 ounces	\$0.01
Over 2 ounces, not exceeding 3 ounces	\$0.016
Over 3 ounces, not exceeding 4 ounces	\$0.021
\$0.006 additional tax for each ounce or fractional part thereof over 4 ounces	
Chewing Tobacco (each ounce or fractional part thereof)	\$0.0015
Snuff	
5/8 ounces or less	\$0.001
Over 5/8 ounces, not exceeding 1-5/8 ounces	\$0.002
Over 1-5/8 ounces, not exceeding 2-1/2 ounces	\$0.004
Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gullets)	\$0.006
Over 3 ounces, not exceeding 5 ounces (glass, tumblers, bottles)	\$0.007
Over 5 ounces, not exceeding 6 ounces	\$0.008
\$0.012 additional tax for each ounce or fractional part thereof over 6 ounces	

Cigarette tax will be collected by affixing a St. Clair County revenue stamp. These stamps are not currently available. Taxpayers will be notified when the cigarette tax stamps are available for purchase from the Alabama Department of Revenue. Therefore, until St. Clair County cigarette tax stamps become available, the cigarette tax must be remitted on the county tobacco tax return via <https://myalabamataxes.alabama.gov/> (MAT) until further notice.

Please ensure that the person responsible for preparing the monthly county tobacco tax returns receives this notice. You may contact the Tobacco Tax Section with questions at 334-242-9627 or P. O. Box 327555, Montgomery, AL 36132-7555 or Tobacco.Account@Revenue.Alabama.Gov.