



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

JOE W. GARRETT, JR.
Deputy Commissioner
CURTIS E. STEWART
Deputy Commissioner
BRENDA R. COONE
Deputy Commissioner
MICHAEL D. GAMBLE
Deputy Commissioner

August 21, 2018

NOTICE

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

SUBJECT: Marshall County Tobacco Tax

According to Act No. 87-522 and by resolution adopted by the Marshall County Commission, the Alabama Department of Revenue has been designated as the agency to collect Marshall County tobacco taxes. The Alabama Department of Revenue is authorized to promulgate and enforce rules and regulations for the administration of the taxes levied by the Marshall County Act and Chapter 25 of Title 40, Code of Alabama 1975. The taxes levied are as follows:

Cigarettes	\$0.02 per pack
Cigars	\$0.02 per cigar
Little Cigars	\$0.02 per pack
Smoking Tobacco	\$0.02 per pack
Chewing Tobacco	\$0.02 per pack
Snuff	\$0.02 per container

The effective date to collect this tax to be submitted to the Alabama Department of Revenue is **November 1, 2018**. Cigarette tax will be collected by affixing a Marshall 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 Marshall County revenue stamps becomes available, cigarette tax must be remitted on the county tobacco tax return via My Alabama Taxes website (<https://myalabamataxes.alabama.gov/>). The appropriate tax is to be collected and remitted to the Alabama Department of Revenue beginning with the November 2018 return which is due no later than **December 20, 2018**.

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.