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State of Alabama Department of Revenue

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February 7, 2020

NOTICE

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

SUBJECT: Fayette County Tobacco Tax

According to Act No. 89-229 and by resolution adopted by the Fayette County Commission, the Alabama Department of Revenue has been designated as the agency to collect Fayette 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 Fayette County Act and Chapter 25 of Title 40, Code of Alabama 1975. The taxes levied are as follows:

| | |
|------------------------|----------------------|
| Cigarettes | \$0.05 per pack |
| Cigars | \$0.05 per cigar |
| Little Cigars | \$0.05 per pack |
| Smoking Tobacco | \$0.05 per pack |
| Chewing Tobacco | \$0.05 per pack |
| Snuff | \$0.05 per container |
| Rolling Papers | \$0.15 per pack |

The effective date to collect this tax to be submitted to the Alabama Department of Revenue is **April 1, 2020**. The cigarette tax will be collected by affixing a Fayette 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 Fayette County revenue stamps become 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 April 2020 return which is due no later than May 20, 2020.**

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