

Alabama Department of Revenue

Current Tobacco Tax Rates Report for the Month of April, 2025

Published by the Business & License Tax Division

Tobacco Tax Section

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Pursuant to Act 98-192, known as the Local Tax Simplification Act of 1998, and Act 2018-150

Explanation of Tax and Rate Types and the format of the Monthly Local Tax Rate Report

Act 2018-150 requires all counties and municipalities to notify the Department in writing of any new levy or change to the local tobacco tax rates at least 60 days prior to the effective date of the new tax or amendment and the effective date of the new or amended tax levy must be the first day of the third month following the Department's receipt of the proper notification. Localities needing to update the published rates should submit the required template to the Tobacco Tax Section at account.tobacco@revenue.alabama.gov. Pursuant to § 40-25-2(f), Code of Ala. 1975, no municipality or county can enact an additional local tax or license fee after May 18, 2004 on the sale of cigarettes or other tobacco products. A municipality or county may only increase a tobacco tax levy if the municipality or county did not levy the full tax rate as provided for by a resolution or ordinance adopted prior to May 18, 2004; however, a municipality or county may decrease or repeal the local tax rate. This publication lists each county or municipality in strict alphabetical order. The abbreviations and explanations of the data are as follows:

PJ INDICATOR N - No tax levied in the police jurisdiction
 Y - Tax levied in the police jurisdiction(Normal rate is 1/2 the rate in the corporate limits unless otherwise indicated.)

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-------------|---|-----------------|---------|---------------|--------------|---------------|---------------|--|---|-----------|
| Abbeville | 5 cents | 3 cents | 3 cents | | 1/2 cent ea | 1/2 cent ea | | Cigarette or Pipe Tob: 3 cents ea pk 5 oz or less; 5 cents over 5 to 10 oz; 7 cents over 10 oz; Smokeless Tobacco: 3 cents | N | Non-State |
| Addison | 6 cents pk | 4 cents | 4 cents | 4 cents | 4 cents each | 4 cents each | | | Y | RDS |
| Alabaster | 5 cents per pk 20 cigs or less; 10 cents per pk 21-40 cigs; 15 cents 41 or more cigs per pk | | | | | | | | N | Non-State |
| Albertville | 4 cents ea pk, box or other container | 4 cents | 4 cents | 4 cents | 4 cents ea | | | Other Tobacco Products: 4 cents | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|--|--------------------------------|--------------------------------|--------------------------------|---|---|---------------|---|---|-----------|
| Alexander City | 2 mills ea cig | | | | 1/2 cent for each 10 cents or fraction of the wholesale selling price | 1/2 cent for each 10 cents or fraction of the wholesale selling price | | All Other Forms of Tobacco: 1/2 cent for each 10 cents or fraction of the wholesale selling price | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Aliceville | 10 cents ea pk or fraction | | | 10 cents ea oz or fraction | 10 cents each | 10 cents each | | Smokeless Tobacco: 10 cents ea pk | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| ALLGOOD | 4 cents per pack | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Altoona | 5 cents | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Andalusia | 4 cents ea pk | 4 cents | 4 cents | | 1/2 cent each | 1/2 cent each | | Cigarette or Pipe Tobacco: 3 cents 5 oz or less; 5 cents over 5 to 10 or less oz; 7 cents more than 10 oz | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Anderson | 0.06 per package | 0.06 per package | 0.06 per package | 0.06 per package | 0.06 per cigar | 0.06 per cigar | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Anniston | 8 cents ea 20 or fraction | 8 percent of the selling price | 8 percent of the selling price | 8 percent of the selling price | 8 percent of the selling price | 8 percent of the selling price | | Other Tobacco Products: 8 percent of the selling price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Arab | 3 cents ea 20 or fraction; 4 1/2 cents for pk 21-40; 6 cents for pk 41 or more | | | 1 1/2 cents ea oz or fraction | 3/10 of 1 cent | 3/10 of 1 cent | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Ardmore | | | | | | | | All tobacco products - 3 cents on ea pkg | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|-------------------------------|-----------------------------|-----------------------------|------------------------------|--|--|---------------|---|---|-----------|
| Argo | 4 cents ea 20 or fraction | | | 2 cent ea oz or fraction | 1/2 cent | 1/2 cent | | Smokeless Tobacco: 2 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Ariton | 2 cent ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Arley | 5 cents per pk | 5 cents | 5 cents | | 3 cents | 3 cents | 5 cents | Pipe Tobacco: 5 cents ea 2 oz or fraction; Smokeless Tobacco: 5 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Ashford | 8 cents ea 20-25 cigs | 8 cents ea pkg | 8 cents ea pkg | 8 cents ea pkg | 8 cents ea | | | All Other Tobacco Products: 8 cents | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Ashland | 3 cents per 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Ashville | 8 cents per 20 or fraction | 4 cents ea pkg | 4 cents ea pkg | 4 cents ea oz or fraction | 4 cents each | | | Smokeless Tobacco: 4 cents pkg | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Athens | 12 cents each package | 12 cents each package | 12 cents each package | 12 cents each package | 4 cents for each | | | 12 cents each package, not smoked or chewed | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Attalla | 9 cents ea 20 or fraction | | | | 1/2 cent for ea 10 cents or fraction of the wholesale selling price | 1/2 cent for ea 10 cents or fraction of the wholesale selling price | | All Other Forms Of Tobacco: 1/2 cent for ea 10 cents or fraction of the retail selling price | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Auburn | 4 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Avon | 3 cents | | | | | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|---------------------------|----------------------|----------------------|----------------------|---------------------------|---------------------------|---------------------------|---|---|-----------|
| Baldwin County | 10 cents per pk | 5 cents | 5 cents | 5 cents | | | 8 cents | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Banks | 1 cent per pk | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Barbour County | 10 cents | 8 cents | 8 cents | 7 cents | 7 cents | 10 cents/pk | 20 cents | | N | State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Bay Minette | 5 cents per pack | | | | 5% of the wholesale price | 5% of the wholesale price | 5% of the wholesale price | 5% of the wholesale price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Bayou La Batre | 3 mills ea cig | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Bear Creek | 1 cent per pk | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Beatrice | 2 cents per pk | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Berry | 8 cents per pkg | 8 cents per pkg | 8 cents per pkg | 8 cents per pkg | | | | All other tobacco products: 8 cents per pkg | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Berry PJ | 8 cents per pkg | 8 cents per pkg | 8 cents per pkg | 8 cents per pkg | | | | All other tobacco products 8 cents per pkg | N | |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Bibb County | 4 cents per pk | 4 cents | 4 cents | 4 cents | 4 cents | 4 cents/ea | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Blount County | 10 cents per package | 10 cents per package | 10 cents per package | 10 cents per package | 2 cents each | 10 cents per package | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Blountsville | 4 cents ea 20 or fraction | 4 cents | 4 cents | 4 cents | 2 cents ea | 2 cents ea | | Other Forms of Tobacco : 1/2¢ for ea 10¢ or fraction of the selling price | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--|--|---------------|---|---|-----------|
| Boaz | 2 cents ea pk | | | | 1 cent | 1 cent | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Branchville | 2 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Brantley | 8 cents ea 20 or less | | | | | | | All Other Tobacco: 8 cents ea pk | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Brent | 12 cents ea 20 or fraction | | | | 10 cents ea multiple of 5 or fraction | | | All Other Forms of Tobacco: 12 cents per pk | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Bridgeport | 6 cents per pk | | | | 6 cents ea | 6 cents ea | 6 cents ea | Smokeless Tobacco: 6 cents; Pipe Smoking Tobacco 6 cents | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Brilliant | 10 cents ea 20 or fraction | 10 cents per pack | 10 cents ea | 10 cents per pkg | 2 cents each | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Brookwood | 8 cents ea pk, box or other container | 8 cents ea pk, box or other container | 8 cents ea pk, box or other container | 8 cents ea pk, box or other container | 8 cents ea; If sold in pack, box, etc. assembled by mfg, 8 cents ea pk of 5 cigars or equivalent | 8 cents ea; If sold in pack, box, etc. assembled by mfg, 8 cents ea pk of 5 cigars or equivalent | | Other Tobacco Products: 8 cents ea pk, box or other container | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Brundidge | 10 cents per pk | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Bullock County | 5 cents per pk | 5 cents | 5 cents | 3 cents | 3 cents | 5 cents/pk | 15 cents | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Butler | 2 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Calera | 10 cents per pk (20 per pk) | 10 cents per pk | 10 cents per pk | 10 cents per pk | 1 cent each | 1 cent each | | | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|-----------------------------|------------------------|------------------------|------------------------|---|---|----------------------|--|---|-----------|
| Calhoun County | 3 cents | 3 cents | 3 cents | 3 cents | | | | | N | State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Camp Hill | 12 cents ea pk | 12 cents | 12 cents | 12 cents | 6 cents ea | 6 cents ea | | All Other Forms Of Tobacco: 12 cents | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Carbon Hill | 8 cents ea 20 or fraction | | | | | | | Smokeless Tobacco: 8 cents | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Carrollton | 12 cents | 12 cents | 12 cents | 12 cents | 1 cent | 1 cent | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Carrollton PJ | | 2 cents | 2 cents | 2 cents | 2 cents | 2 cents | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Castleberry | 6 cents | | | | | | | All Other Tobacco Products: .0625 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Cedar Bluff | 4 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Cedar Bluff PJ | 4 cents each 20 or fraction | | | | | | | | N | |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Centre | | 4 cents | 4 cents | 4 cents | * 4 cents pkg of up to 5; 8 cents box up to 25; 20 cents box up to 50 | * 4 cents pkg of of to 5; 8 cents box up to 25; 20 cents box up to 50 | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Centreville | 12 cents ea 20 or fraction | 12 cents per package | 12 cents per package | 12 cents per package | 10 cigars ea multiple of 5 or fraction | 12 cents ea 20 or fraction | | Small Cigars or Cigarillos: 12 cents ea 20 or fraction; All Other Forms of Tobacco: 12 cents | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Chambers County | 25 cents per package | 25 cents per container | 25 cents per container | 25 cents per container | 12 cents per cigar | 12 cents per pk (cigarette-sized cigars) | 25 cents per package | | N | State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|--------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---|-------------------------|--|---|-----------|
| Chatom | 12 cents ea 20 or fraction | 4% of wholesale price | 4% of wholesale price | 4% of wholesale price | 4% of wholesale price | | | All Other Tobacco Products - 4% of wholesale price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Cherokee | 6 cents ea 20 or less | 6 cents | 6 cents | 6 cents | 4 cents | 4 cents | | Smokeledd Tobacco: 6 cents; Any other Tobacco Product: 6 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Cherokee County | 9 cents per pk | 9 cents | 9 cents | 9 cents | 3 cents | 3 cents ea | 15 cents | | N | State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Chickasaw | 4 cents for 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Childersburg | 5 cents | 5 cents | 5 cents | 5 cents | 2 cents ea | 2 cent ea | | Smokless Tobacco: 5 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Childersburg PJ | 3 cents | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Choctaw County | 10 cents per pack | 10 cents | 10 cents | 10 cents | 10 cents ea | 10 cents per pack | 10 cents | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Citronelle | 4 cents per pk | 4 cents per pk | 4 cents per pk | 4 cents per pk | 4 cents per pk | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Clanton | 5 cents/pack | 5 cents/contain er | 5 cents/contain er | 5 cents/contain er | 5 cents ea | 5 cents per pk | | Smokeless Tobacco: 5 cents | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Clarke County | 10 cents | 8 cents | 8 cents | 7 cents | 4 cents | 10 cents/pk | 20 cents | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Clay County | 25 cents per package | 25 cents per container | 25 cents per container | 25 cents per container | 12 cents per cigar | 12 cents package (cigarette- sized cigars) | 25 cents per package | | N | RDS |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|---|--|--|---------------------------|---|--|---------------|-------------------------------------|---|-----------|
| Clayhatchee | 5 cents ea 20 or fraction | 2 cents ea single plug or pkg; 2 cents ea pkg or packet of scrap tobacco containing 3 oz or fraction | 2 cents ea oz or fraction; 4 cents ea 4 oz or fraction; 6 cents for 5 oz or more | 2 cents ea oz or fraction | 1 cent | 2 cent ea oz or fraction | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Cleburne County | 15 cents | 15 cents | 15 cents | 15 cents | 2 cents | 15 cents per pack | 15 cents | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Cleveland | 4 cents ea 20 or less; 8 cents 21-40; 12 cents more than 40 | | | | | | | Smokeless Tobacco: 4 cents per pk | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Clio | 5 cents ea 20 or fraction | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents/pk | | All Other Forms of Tobacco: 5 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Coffee County | 5 cents | 3 cents | 3 cents | 2 cents | 2 cents | 5 cents/pk | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Colbert County | 2 cents | 1 cent | 1 cent | 1 cent | 1 cent | 5 cents/pk | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Collinsville | 8 cents per package | 8 cents per package | 8 cents per package | | 4 cents/cigar or 8 cents/pk of 2-24; \$1.00/pk 25 or more | 4 cents/cigar or 8 cents/pk of 2-24; \$1.00/ pk 25 or more | | Pipe Tobacco: 8 cents per package | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Columbia | 5 cent ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Columbiana | 5 cents | | | | | | | Other Tobacco Products: 5 cents | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Conecuh County | 5 cents ea pk | 5 cents | 5 cents | 5 cents | 5 cents each | 5 cents each | 5 cents | Pipe or Cigarette Tobacco: 5 cents | N | RDS |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------|--|---|-----------|
| Coosa County | 5 cents per pk | 3 cents | 3 cents | 2 cents | 2 cents each | 5 cents/pk | 15 cents per pk | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Coosada | 6 cents for each 20 or fraction thereof | 6 percent of selling price | 6 percent of selling price | 6 percent of selling price | 6 percent of selling price | 6 percent of selling price | | Any Other Tobacco Products: 6 percent of selling price | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Cordova | 8 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Cottonwood | 4 cents per package | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Courtland | 2 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Crenshaw County | 5 cents | 5 cents | 3 cents | 2 cents | 2 cents each | 5 cents/pk | 15 cents | | N | State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Creola | 2 cents | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Crossville | 5 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Cullman | 5 cents ea pk | 2 cents per oz or fraction | 2 cents per oz or fraction | 2 cents per oz or fraction | 2 cents each | 5 cents per pk of 20 | | Small Cigars: 3/5 of 1 cent | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Cullman County | 2 cents | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Dadeville | 6 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Dale County | 5 cents | 3 cents | 3 cents | 2 cents | 2 cents each | 2 cents/ea | | | N | RDS |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------|------------------------------|---|--|------------------------------|----------------|---------------|---------------|---|---|-----------|
| Daleville | 4 cents ea 20 or fraction | 2 cents ea single plug or pk; 2 cents ea pk 3 oz or fraction | 2 cents ea oz or fraction; 4 cents ea 4 oz or fraction; 6 cents 5 oz or above | 2 cents ea oz or fraction | 1 cent ea each | 1 cent each | | Smokeless Tobacco: 2 cents ea oz or fraction | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|--|-----------------|-------|---------------|---|---|---------------|--|---|-----------|
| Daphne | 2 cents for ea pk of 20 or less; 4 cents for each pk of 21-40; 6 cents for each pk of more than 40 | | | | 1/2 cent for each 5 cent or fraction of the retail price in excess of 5 cents | 1/2 cent for each 5 cent or fraction of the retail price in excess of 5 cents | | All Other Forms of Tobacco: 1/2 cent for each pk retailing for 5 cents or less; an additional 1/2 cent for each additional 5 cents or fraction in excess of 5 cents | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|------------|-----------------|-------|---------------|--------|---------------|---------------|-------|---|-----------|
| Dauphin Island | None | | | | | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|-------------------------|-------------------------|-------------------------|-------------------------|--------------|---------------|---------------|--|---|-----------|
| Decatur | 8 cents each package | 8 cents each package | 8 cents each package | 8 cents each package | 4 cents each | 4 cents each | | Other Tobacco Products: 8 cents each package | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|---------------|-------------------|-------------------|-------------------|-------------------|--------------|-------------------|---------------|-------|---|-----------|
| Dekalb County | 9 cents per pk | 8 cents per pk | 8 cents per pk | 8 cents per pk | 3 cents each | 9 cents per pk | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------|--|---|-----------|
| Demopolis | 8 cents per pkg or container | 8 cents per pkg or container | 8 cents per pkg or container | 8 cents per pkg of container | 8 cents per pkg or container | 8 cents per pkg or container | | 8 cents per pkg or container for all other tobacco | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|------------------------------|-----------------|-------|---------------|--------|---------------|---------------|-------|---|-----------|
| Detroit | 6 cents ea 20 or fraction | | | | | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|------------|-----------------|-------|---------------|--------|---------------|---------------|-------|---|-----------|
| Dora | None | | | | | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|------------|-----------------|-------|---------------|--------|---------------|---------------|-------|---|-----------|
| Dothan | 5 cents | | | | | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|---|--------------------------------------|--|--|---|-----------------------|---------------|---|---|-----------|
| Double Springs | 7 cents | 7 cents | 7 cents | 7 cents | 7 cents ea. | 7 cents ea. | 7 cents | | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Douglas | 5 cents for each 20 or fraction | | | | 1 cent for each 10 cents or fraction of selling price | | | All other forms of tobacco 1 cent for each 10 cents or fraction of selling price. | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Dozier | 4 cents ea 20 or less | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Dutton | 5 cents ea pk of 20 | 5 cents | 5 cents | 5 cents | 5 cents ea pk | 5 cents ea pk | 5 cents | Smokeless Tobacco: 5 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Dutton PJ | 5 cents ea pk of 20 | 5 cents | 5 cents | 5 cents | 5 cents ea pk | 5 cents ea pk | 5 cents | Smokeless Tobacco: 5 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| East Brewton | ½ mill ea, cigs 3" or less, weighing not more than 3 lbs/M; 1 mill ea, cigs over 3" - 6" and weighing not more than 6 lbs/M; 2 mills ea, cigs more than 6" and weighing more than 6 lbs/M | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Eclectic | 2 cents ea 20 or less; 4 cents ea pk 20-40; 6 cents ea pk more than 40 | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Elba | 10 cents ea 20 or fraction | 15 cents per 3 oz pouch or 3 oz plug | 15 cents per 1.15 oz or less, 25 cents for 1.15 oz or more | 25 cents per 1.5 oz or less, 50 cents for 1.5 oz or more | 20 cents box of 1-5, 50 cents box of 6-10, \$1.00 box of 11-49, \$2.00 box of 50. | 10 cents per soft pkg | | Any other packaged tobacco products 20 cents each | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|---|---|-----------|
| Elberta | 5 cents ea package | 5% of the wholesale price | 5% of the wholesale price | 5% of the wholesale price | 5% of the wholesale price | 5% of the wholesale price | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Enterprise | 5 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Escambia County | 6 cents ea pk 20 or less; 9 cents ea pk 21-40; 12 cents ea pk 41 or more | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Etowah County | 3 cents per pk | | | | | | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Eufaula | 13 cents per package | | | | 13 cents each | 13 cents each | 13 cents per pack | All other tobacco products: 13 cents per pack | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Eutaw | 2 cents each 20 or fraction; 4 cents pk 21-40; 6 cents pk 41 or more | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Evergreen | 2 cents ea 20 or less; 4 cents 21-40; 6 cents over 40 | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Excel | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Fairhope | 1.5 mills per cig | | | | | | | | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|---------------------------|-----------------|---------|---------------------------|---------------------|---------------------------|---------------|---|---|------------|
| Falkville | 3 cents | 3 cents | 3 cents | 3 cents | 3 cents ea | 3 cents ea | | Other Smokeless Tobacco: 3 cents; Misc. Tobacco not falling into the categories: 3 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Falkville PJ | 1 cent | 1 cent | 1 cent | 1 cent | 1 cents ea | 1 cents ea | | Other Smokeless Tobacco: 3 cents; Misc. Tobacco not falling into the categories: 1 cent | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Fayette | 6 cents | 6 cents | 6 cents | 6 cents ea oz or fraction | 1/5 of 6 cents each | 1/5 of 6 cents each | | Smokeless Tobacco: 6 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Fayette County | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents each | 5 cents per pack | 15 cents | | N | State-Admi |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Flomaton | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Floral | 4 cents | 4 cents | 4 cents | | 1/2 cent ea | 1/2 cent ea | | Cigarette or Pipe Tobacco: 3 cents ea pk 5 or less oz; 5 cents ea pk 5 - 10 oz; 7 cents more than 10 oz; Smokeless tobacco: 4 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Florence | 6 cents ea 20 or fraction | 6 cents | 6 cents | 6 cents | 4 cents | 4 cents | | Other Tobacco Products: 6 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Foley | 7 cents ea 20 or fraction | | | | | 7 cents ea 20 or fraction | | All Other Tobacco Products: 7% of wholesale selling price | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|--------------------|---|------------------------|-----------------------|------------------------------|--|--|---------------|---|----|-----------------|
| Fort Deposit | 2 cents ea 20 cigs or fraction | | | | | | | | Y(| Non-State *) |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Fort Deposit PJ | 2 cents ea 20 cigs. or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Fort Payne | 8 cents ea 25 or fraction | 8 cents | 8 cents | 8 cents | 8 cents for 5 cigars or fraction | 8 cents for 5 cigars or fraction | | Smokeless Tobacco: 8 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Franklin County | 5 cents | 4 cents | 4 cents | 4 cents | 5 cents each | 5 cents/pk | 15 cents | | N | State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Fultondale | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Fyffe | 8 cents per pk of 20 or fraction | 8 cents per package | 8 cent per package | 8 cents per package | 2 cents each | 2 cents each | | All Other Forms of Tobacco: ½ cent for ea 10 cents or fraction of the selling price | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Gadsden | 13 cents per package (\$.0065 for each cigarette) | | | | 1/2 cent for ea 10 cents or fraction of the wholesale selling price | 1/2 cent for ea 10 cents or fraction of the wholesale selling price | | All Other Forms of Tobacco: ½ cent for ea 10 cents or fraction of the wholesale selling price | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Gantt | 2 cents | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Garden City | 2 cents ea pk 20 or less; 4 cents ea pk 21-40; 6 cents ea pk over 40 | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Gaylesville | 2 cents ea pk or fraction | | | 2 cents ea oz or fraction | 2/5 of 1 cent for ea | 2/5 of 1 cent for ea | | Smokeless Tobacco: 2 cents | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|---------------|------------------------------|----------------------------|----------------------------|----------------------------|---|---------------|---------------|---|---|-----------|
| Geneva | 0.06 cents ea 20 or fraction | 0.04 per container/package | 0.04 per container/package | 0.04 per container/package | 0.04 per package of 5 cigars or less and \$0.04 for each additional 5 cigars in the package | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Geneva County | 5 cents | 3 cents | 3 cents | 2 cents | 2 cents | 5 cents/pk | | | N | State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Georgiana | 10 cents | 10 cents | 10 cents | | 2 cents ea | 2 cents ea | | Cigarette or Pipe Tobacco; 6 cents 5 oz or less; 10 cents over 5 to 10 oz; 14 cents over 10 oz; Smokeless Tobacco: 10 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Geraldine | 2 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Gilbertown | 2 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Glencoe | 4 cents ea 20 or fraction | 4 cents per pkg | 4 cents per pkg | 4 cents per pkg | 4 cents each | | | All other forms of tobacco : 1/2 cent for each 10 cents or fraction thereof of the selling price. | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Goldville | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Goodwater | 2 cents per pk | | | | | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|------------------|---|---------------------|---------------------|---------------------|---|---|---------------|---|----------|-----------|
| Gordo | 12 cents ea 20 or fraction | | | | 1 cent for ea 10 cents or fraction of the selling price | 1 cent for ea 10 cents or fraction of the selling price | | All Other Forms of Tobacco: 1 cent for ea 10 cents or fraction of the selling price | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Goshen | 10 cents each 20 or fraction thereof | 10 cents per pk | 10 cents per pk | 10 cents per pk | 7 cigars each | 7 cigars each | | 10 cents per package | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Grant | 4 cents ea 20 or fraction | 4 cents per pack | 4 cents per pack | | 4 cents per pack | | | Tobacco Products - 4 cents per pack | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Greene County | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents/pk | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Greensboro | 2 cents per pk | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Greenville | 7 cents | 10 cents | 10 cents | | 1 cent | 1 cent | | Tobacco for Cigarette or Pipe Smoking: 6 cents 5 oz or less; 10 cents over 5 to 10 oz; 14 cents over 10 oz; Smokeless Tobacco: 10 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Grove Hill | 12 cents ea 20 or fraction | 12 cents ea pk | 12 cents ea pk | 12 cents ea pk | 1/5 of 12 cent ea | 1/5 of 12 cent ea | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Guin | 10 cents ea pk of 20 or less | 10 cents each pk | 10 cents each pk | 10 cents each pk | 2 cents each | 2 cents each | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Guin PJ | 5 cents ea 20 or fraction | | | | | | | | Y(*) | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|--------------|----------------------------------|-------------------------------|--|--|---|---|---------------|--|---|-----------|
| Gulf Shores | 10 cents ea 20 or fraction | | | | | | | Tobacco Products Other Than Cigarettes: 6 1/4% of the wholesale selling price | Y | Non-State |
| Guntersville | 4 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Hackleburg | 2 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Hale County | 12 cents | 7 cents | 7 cents | 7 cents | 7 cents | 7 cents | 7 cents | | N | RDS |
| Haleyville | 8 cents ea 20 or fraction | | 4 cents up to 2 oz; 2 cent ea additional 2 oz or fraction | | 4 cents | 4 cents | 4 cents | Packaged Tobacco: 4 cents up to 2 oz; 2 cents ea additional 2 oz or fraction; Smokeless Tobacco: 4 cents up to 2 oz; 2 cent ea additional 2 oz or fraction | Y | Non-State |
| Hamilton | 12 cents ea 20 or fraction | .015 cents per oz or fraction | weighing not more than 5/8 oz, 1¢; over 5/8 oz - 1 5/8 oz, 2¢; over 1 5/8 oz - 2 1/2 oz, 4¢; over 2 1/2 oz - 5 oz, (cans, pkg, gullets) 6¢; over 3 oz - 5 oz (glass, tumbler, bottle), 7¢; over 5 oz - 6 oz, 8¢; over 6 oz, add'l 12¢ per oz or fraction | weighing not more than 1 1/8 oz, 4 cents; over 1 1/8 oz - 2 oz, 10 cents; over 2 oz - 3 oz, 16 cents; over 3 oz - 4 oz, 22 cents; additional 6 cents ea oz or fraction over 4 oz | retail 3 1/3¢ ea or less, \$3/M; retail over 3 1/3¢-5¢ ea, \$6/M; retail over 5¢-8¢ ea, \$9/M, retail over 8¢-10¢ ea, \$15/M; retail over 10¢-20¢ ea, \$30/M; retail over 20¢ ea, \$40.50/M | weighing up to 3 lbs per M, 4 cents ea 10 or fraction | | | Y | Non-State |
| Hammondville | 10 cents for each 20 or fraction | 10 cents each pkg | 10 cents each pkg | 10 cents each pkg | 10 cents each pkg of 5, 1 dollar per pkg of 50 | | | | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|--------------|--|--|--|--|---------------------------------------|----------------------------|---------------|---|---|-----------|
| Hanceville | 4 cents ea pk | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Harpersville | 3 cents | 3 cents | 3 cents | | 3 cents | 3 cents | | Any Other Tobacco Product: 3 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Hartselle | 8 cents per pk | 8 cents per pk | 8 cents per pk | 8 cents per pk | 6 cents | 6 cents | | | Y | LGREC |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Hayneville | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Headland | 10 cents ea 20 or fraction | 10 cents | 10 cents | | 10 cents ea 20 or fraction | 10 cents ea 20 or fraction | | Smokeless Tobacco: 5 cents; Any Other Tobacco Products: 5 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Heflin | 4 cents for each 20 or fraction thereof | 4 cents per package | 4 cents per package | 4 cents per package | 4 cents each | | | Four-cent (\$.04) for each ten (\$.10) cents or fraction thereof of the selling price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Helena | Up to but not exceeding 10 cents for each 20 or fraction | Up to but not exceeding 10 cents per pkg | Up to but not exceeding 10 cents per pkg | Up to but not exceeding 10 cents per pkg | Up to but not exceeding 10 cents each | | | All other tobacco products - Up to but not exceeding 10 cents per pkg | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Henagar | 8 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Henry County | 5 cents | 3 cents | 3 cents | 2 cents | 2 cents | 5 cents/pk | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Hillsboro | 5 cents ea 20 or fraction | | | | | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|--|------------------------|------------------------|------------------------|--|---------------|---------------|---|---|-----------|
| Hodges | 6 cents ea 25 or less | 6 cents | 6 cents | 6 cents | 6 cents | | | Any Other Tobacco Product: 6 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Hokes Bluff | 4 cents ea 20 or fraction | 4 cents per pkg | 4 cents per pkg | 4 cents per pkg | 4 cents each | | | Other Tobacco Products: 1/2 cent for each 10 cents or fraction of selling price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Hollywood | 3 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Houston County | 5 cents | 3 cents | 3 cents | 2 cents | 2 cents | 2 cents/ea | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Huntsville | 10 cents per pack | 10 cents per container | 10 cents per container | 10 cents per container | 3 cents each cigar | | | 10 cents per pack | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Hurtsboro | 2 cents ea 20 or less; 4 cents each pk 21-40; 6 cents more than 40 | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Ider | 10 cents ea 20 or fraction | 10 cents per pkg | 10 cents per pkg | 10 cents per pkg | 10 cents per pkg of 5; \$1.00 per pkg of 50 | | | 10 cents per pkg | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Irondale | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Jackson | 12 cents ea 20 or fraction | 4% of wholesale price | | 4% of wholesale price | 4% of wholesale price | | | All other tobacco products: 4% of wholesale price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Jackson County | 5 cents | 5 cents | 5 cents | 5 cents | 1 cent | 5 cents/pk | 15 cents | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|------------------|--|------------------------|------------------------|---|--|--|---------------|--|---|-----------|
| Jacksonville | 5 cents/20 or fraction | | | | \$0.005 for each \$.10 or fraction of retail price | \$0.005 for each \$.10 or fraction of retail price | | All Other Forms Of Tobacco: \$0.005 for each \$.10 or fraction of retail price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Jasper | 8 cents ea 20 or fraction | | | | | | | Any Tobacco Products Other Than Cigarettes: 8 percent of wholesale price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Jasper PJ | 2 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Jefferson County | 4 cents 20pk 5 cents 25pk | | | 1 cent, up to 1 1/8 oz; 3 cents, over 1 1/8 - 2 oz; 5 cents, over 2 oz - 3 oz; 7 cents, over 3 oz - 4 oz; 2 cents ea additional oz or fractional part thereof over 4 oz | | | | | N | Jefferson |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Jemison | 7 cents ea 20 or fraction | 7 cents per pkg | 7 cents per pkg | 7 cent for ea oz or fraction | 7 cents each or 7 cents per pkg | | | Other forms of tobacco - 7 cents of selling price | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Kennedy | 3 cents ea 20 or fraction | | | 3 cents ea oz or fraction | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Killen | 2 cents for each 20 cigarettes or fraction | 2 cents | 2 cents | | 2 cents ea | | | Tobacco for Cigarette Smoking: 2 cents; Tobacco for Pipe Smoking 2 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Kinsey | 4 cents for each 20 or fraction | 4 cents each container | 4 cents each container | | 4 cents each container | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-------------------|--|----------------------|----------------------|----------------------|---|---|----------------------|---|---|-----------|
| Kinston | 6 cents ea 20 or fraction; 12 cents ea if more than 20 | 6 cents | 6 cents | | 6 cents/pk of 5; 6 cents box up to 25; 18 cents ea box up to 50 | 5 cents/pk of 5; 6 cents box up to 25; 18 cents ea box up to 50 | | Pipe Tobacco: 6 cents; Cigarette Tobacco: 6 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| LaFayette | 4 cents 20 or less; 8 cents 21-40; 10 cents more than 40 | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lake View | 4 cents per pack | | | | 4 cents per pkg | | | All other tobacco products 4 cents per pkg. | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lakeview | None | | | | | | | | N | |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lamar County | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents/pk | 15 cents | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lanett | 4 cents | | | | 2/5 of 1 cent | | | Loose Tobacco: 4 cents for ea 3 oz | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Langston | 5 cents for each 20 or fraction | 5 cents for each pkg | 5 cents for each pkg | 5 cents for each pkg | 5 cents for each pkg | 5 cents for each pkg | 5 cents for each pkg | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lauderdale County | 2 cents | | | | 1 cent ea | 1 cent ea | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Leeds | 10 cents per package | 10 cents per package | 10 cents per package | 10 cents per package | 3 cents per cigar if sold individually; 10 cents per package | 10 cents per package | | Smokeless Tobacco: 10 cents per package | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Leesburg | 5 cents | 5 cents | 5 cents | | 5 cents ea pk of 5; 5 cents ea box up to 25; 10 cents ea box up to 50 | 5 cents ea pk of 5; 5 cents ea box up to 25; 10 cents ea box up to 50 | | Cigarette Tobacco: 5 cents; Pipe Tobacco: 5 cents | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|------------------|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---|------|-----------|
| Leighton | 2 cents ea 20 of fraction | | | | 1 cent | 1 cent | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Level Plains | 2 cents ea 20 or fraction | | | | 2 cents ea | 2 cents ea | | Other Tobacco Products: 2 cents ea oz or fraction | Y(*) | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Level Plains PJ | 2 cents ea 20 or fraction | | | | 2 cents ea | 2 cents ea | | Other Tobacco Products: 2 cents ea oz or fraction | Y(*) | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lexington | 8 cents per pack | 8 cents per pack | 8 cents per pack | 8 cents per pack | 8 cents per pack | | | All other forms of tobacco 8 cents per pkg | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Limestone County | 5 cents | 3 cents | 3 cents | 2 cents | 2 cents | 5 cents/pk | | | N | State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lincoln | 8 cents ea 20 or fraction | | | | 10 percent of the selling price | 10 percent of the selling price | | All Other Forms of Tobacco: 10 percent of the selling price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Linden | 3.5% of sale price for ea 20 or fraction | 3.5% of sale price for ea pkg | 3.5% of sale price for ea pkg | 3.5% of sale price for ea pkg | 3.5% of sale price for ea pkg | 3.5% of sale price for ea pkg | 3.5% of sale price for ea pkg | Smokeless Tobacco: 3.5% of sale price for ea pkg; All Other Forms of Tobacco: 3.5% of sale price for ea pkg | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lineville | 8 cents for each 20 or fraction | | | | 8% of selling price | 8% of selling price | | All other forms of tobacco 8 % of selling price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lisman | 2 cents ea 20 or fraction | | | | | | | | Y | RDS |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|--|------------------|------------------|------------------|-----------------------|------------------|---------------|--|---|-----------|
| Littleville | 4 cents ea pk of 20 or less | 2 cents | 2 cents | 2 cents | 2 cents ea | | | Any Other Tobacco Product: 2 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Livingston | 2 cents ea 20 or fraction | | | | | | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Loachapoka | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lockhart | 3 cents ea pk of 20 | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Locust Fork | 4 cents each pkg of 20 or less; 8 cents for pkg 21-40, 12 cents for pkg 40 or more | 4 cents each pkg | 4 cents each pkg | 4 cents each pkg | 2 cents each pkg | 2 cents each pkg | | all other forms of tobacco 1/2 a cent for each 10 cents or fraction thereof of the selling price | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Louisville | 5 cents ea 20 or fraction | 5 cents per pk | 5 cents per pk | 5 cents per pk | 5 cents each | 5 cents per pk | | All other forms of tobacco: 5 cents per pk | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Lowndes County | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents/pk | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Loxley | 10 cents per pk | | | | 5% of wholesale price | | | All other tobacco products: 5% of wholesale price | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Luverne | 5 cents ea pk 20 or less | | | | | | | Other Tobacco Products: 5 cents | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|------------------|--|-------------------|-------------------|-------------------|--------------|----------------------|---------------|--|------|-----------|
| Lynn | 8 cents ea pk | 8 cents | 8 cents | | 4 cents ea | 4 cents ea | 8 cents | Pipe Tobacco: 8 cents ea 2 oz per pk or fraction; Smokeless Tobacco: 8 cents per pk | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Macon County | 5 cents | 5 cents | 5 cents | 3 cents | 3 cents | 5 cents/pk | 15 cents | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Madison | 10 cents each container | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Madison County | 3 cents per first 20 and 3cents for each additional 20 or fraction | | | | | | | | N | |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Magnolia Springs | None | | | | | | | | N | |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Malvern | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Maplesville | 5 cents ea 20 or less; 10 cents 21-40; 15 cents over 40 | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Marengo County | 5 cents each package | 5 cents | 5 cents | 5 cents | 2 cents each | 5 cents each package | 5 cents | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Margaret | 4 cents ea 20 or fraction | 4 cent ea package | 4 cent ea package | 4 cent ea package | 2 cents each | 2 cents each | | Smokeless Tobacco: .005 cent for each ten (\$.10) cents or fraction thereof of the selling price | Y(*) | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------|---|------|-----------|
| Margaret PJ | 2 cents ea 20 or fraction | 2 cents ea package | 2 cents ea package | 2 cents ea package | 1 cent each | 1 cent each | | Smokeless Tobacco: .0025 cent for each ten (\$.10) cents or fraction thereof of the selling price | Y(*) | Non-State |
| Marion | 4 cents | | | | | | | | N | Non-State |
| Marion County | 4 cents | 4 cents | 4 cents | 4 cents | 4 cents | 4 cents/pk | 15 cents | | N | State |
| Marshall County | 2 cents | 2 cents | 2 cents | 2 cents | 2 cents | 2 cents/pk | | | N | State |
| McIntosh | 2 cents ea 20 or fraction | | | | | | | | Y(*) | Non-State |
| McIntosh PJ | 2 cents ea 20 or fraction | | | | | | | | N | Non-State |
| McKenzie | 10 cents ea pk | 10 cents | 10 cents | | 2 cents | 2 cents | | Cigarette or Pipe Tobacco: 6 cents 5 or less oz; 10 cents 5 oz - 10 oz; 14 cents over 10 oz; Smokeless Tobacco 10 cents | N | Non-State |
| Midland City | 10 cents ea 20 or fraction | 10 cents each package | 10 cents each package | 10 cents each package | 10 cents each package | 10 cents each package | | | Y | Non-State |
| Midway | None | | | | | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|------------------|---|---------------------|--|--|--|--|-------------------------------------|--|---|-----------|
| Millport | 10 cents ea 20 or fraction | 10 cents | 10 cents | 10 cents | pkgs of 5, 10, or no more than 20, 10 cents/pk; individual cigars 2 cents ea and boxes of more than 20, 2 cents ea cigar | pkgs of 5, 10, or no more than 20, 10 cents/pk; individual cigars 2 cents ea and boxes of more than 20, 2 cents ea cigar | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Millry | 2 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Millry PJ | 2 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Mobile | 15 cents per pk | 10 cents per pk | 10 cents per pk | 10 cents per pk | 10 cents each | 10 cents per pk | 10 cents per pk | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Mobile County | 20 cents each package | 23 cents per pk | 23 cents per pk | 23 cents per pk | 21 cents each | 20 cents per pack | 34 cents per pk | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Monroe County | 25 cents each package of 20 or less; 30 cents each package of 21 to 25 | | 25 cents for the first two ounces and 25 cents for each additional ounce | 25 cents for the first two ounces and 25 cents for each additional ounce | 1 cent for each cigar | | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Monroeville | 4 cents ea 20 or fraction; 5 cents ea 25 or fraction | | | 4 cents for the first 2 oz; 4 cents for ea additional oz or fraction | 2/5 of 1 cent | 2/5 of 1 cent | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Montevallo | 10 cents 1 to 20; 20 cents 21 to 40; 30 cents over 40 | | | | | | 10 percent of wholesale price | All Other Tobacco Products: 10 percent of wholesale price | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Montgomery | 12 cents ea pk 20 or fraction thereof | 5 cents per unit | 5 cents per unit | 5 cents per unit | 5 cents per unit | 5 cents per unit | | 5 cents per unit | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|---------------------------------|------------------------|------------------------|------------------------|--|----------------------------|---------------|---|---|-----------|
| Moody | 10 cents per package | 10 cents per package | 10 cents per package | 10 cents per package | 10 cents per package | 10 cents per package | | Smokeless Tobacco: 10 cents per container | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Moulton | | 6 cents | 6 cents | 6 cents | 6 cents | 6 cents | | Smokeless Tobacco: 6 cents; Other Tobacco Products: 6 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Moundville | 1 mill ea cigarette or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Mountain Brook | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Mountainboro | 3 cents per pk | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Mt Vernon | 4 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Munford | 5 cents for each 20 or fraction | | | | 1/2 cents ea 10 cents or fraction of selling price | | | Other Tobacco Products: 1/2 cent each 10 cents or fraction of selling price | N | |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Muscle Shoals | 6 cents ea 20 or less | 6 cents each container | 6 cents each container | 6 cents each container | 6 cents each | 6 cents per pack/container | | Smokeless Tobacco: 6 cents; Any Other Tobacco: 6 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Myrtlewood | 2 cents ea 20 or fraction | | | | | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|----------------------------|---|--|---------------------------|--|-------------------------------|----------------------|---|---|-----------|
| Nauvoo | 2 cents per pk | | | | | | | Other Tobacco Products; 2 cents per item for products which range from 1 cent to 50 cents; 4 cents for ea addl 50 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Needham | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| New Brockton | 4 cents per pk | 4 cents per pouch or plug | 4 cents per tin, 8 cents per pkg of two | | 40 cents per box of 50, 4 cents per pkg of 5 | | | Pipe Tobacco - 4 cents per pouch, 40 cents per tin. | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| New Hope | 5 cents | 5 cents per container | 5 cents per container | 5 cents per container | 3 cents ea | 3 cents ea | | 5 cents ea | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| New Site | 3 cents per pack | 3 cents per pack | 3 cents each can or package | 3 cents per package | 3 cents for each pack of five | 3 cents for each pack of five | | Smokeless Tobacco: 3 cents per pack or container | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Newbern | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Newton | 5 cents ea 20 or fraction | 3 cents each plug or pk also 5 cents ea pk or scrap tobacco od 3 oz or fraction | 2 cents ea oz or fraction; 3 cents ea 4 oz or fraction; 5 cents ea 5 oz or above | 3 cents ea oz or fraction | 1 cent | 1 cent | | Smokeless Tobacco: 3 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| North Bibb | 5 cents ea 20 or fraction | 2 cents per pk | 2 cents per pk | 2 cents per pk | 2 cents ea mutiple of 5 or fraction | 5 cents ea 20 or fraction | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| North Courtland | 3 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Northport | 10 cents ea pk or fraction | 10 cents per package | 10 cents per package | 10 cents per package | 2 cents per cigar | 10 cents per package | 10 cents per package | | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------|--|-----------------|-----------------|---|--|--|---------------|---|---|-----------|
| Notasulga | 4 cents pk of 20 or fraction | 4 cents pk | 4 cents pk | 4 cents pk | 4 cents pk | 4 cents pk | | Cigars retailed per each basis-an amount equal to 1 cent per pk | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Oak Grove | .05 per pack | .05 per package | .05 per package | .05 per package | .01 per cigar | .01 per cigar | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Oakman | 4 cents each 20 | | | | 4 cents for 8 or fraction | 4 cents for 8 or fraction | | 1.5 oz of Tobacco or fraction: 4 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Odenville | 2 cents ea 20 or fraction | | | 1 cent ea oz or fraction | 1/5 of 1 cent | 1/5 of 1 cent | | Smokeless Tobacco: 1 cent | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Ohatchee | 1 cent ea 20 or less; 3 cents ea 21-40; 6 cents more than 40 | | | weighing not more than 1 1/8 oz, 1 cent; more than 1 1/8 oz - 2 oz, 3 cents; more than 2 oz - 3 oz, 5 cents; more than 3 oz - 4 oz, 7 cents; 2 cents for each additional oz over 4 oz | retailing 3 1/3¢ ea or less, \$1/M; retailing over 3 1/3¢ ea to 5¢, \$2/M; retailing over 5¢ ea to 8¢, \$3/M; retailing over 8¢ ea to 10¢, \$5/M; retailing over 10¢ ea to 20¢, \$10/M; retailing over 20¢ ea, \$13.50/M | weighing not more than 3 lbs/M, 1 cent ea 10 or fraction | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Oneonta | 4 cents ea 20 or fraction | | | | 1/2 cent ea 10 cents or fraction of the retail selling price | 1/2 cent ea 10 cents or fraction of the retail selling price | | Other Tobacco: 1/2 cent ea 10 cents or fraction of retail selling price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Opelika | 4 cent ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Opp | 8 cents each 20 or fraction | 8 cents each | 8 cents each | 2 cents each ounce or fraction | 2/5 of 1 cent | 2/5 of 1 cent | | Smokeless Tobacco: 8 cents each | Y | RDS |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|---|--------------------------------|---|--|--|--|--------------------------------|---|---|-----------|
| Orange Beach | 5 cents each package of 20 | 5 cents per individual package | 5 cents each individual package | 5 cents each individual package | 5 cents per individual | 5 cents per individual package | 5 cents per individual package | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Orrville | 1 cent ea 20 or less; 2 cents for 21-40; 3 cents for more than 40 | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Owens Cross Rds | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Oxford | 3 cents per pk 20 cigs or less; 5 cents per pk 21-40 cigs; 6 cents 41 or more cigs per pk | 1/2¢ per oz or fraction | 3/4¢ per oz or fraction | weighing not more than 1 1/8 oz, 1cent; more than 1 1/8 oz - 2 oz 2 cents; more than 2 oz - 3 oz, 4 cents; more than 3 oz - 4 oz, 5 cents; 1 cent for each add. oz over 4 oz | weighing not more than 3lbs/M, 1¢ ea/10 or less; retailing for: 3 1/3¢ ea or less, 60¢/M; more than 3 1/3¢ -5¢ ea, \$1.30/M; more than 5¢ -8¢ ea, \$2/M; more than 8¢ - 10¢ ea, \$3.20/M; more than 10¢ - 20¢ ea, \$6.60/M; more than 20¢, \$9/M | weighing not more than 3lbs/M, 1¢ ea/10 or less; retailing for: 3 1/3¢ ea or less, 60¢/M; more than 3 1/3¢ -5¢ ea, \$1.30/M; more than 5¢ -8¢ ea, \$2/M; more than 8¢ - 10¢ ea, \$3.20/M; more than 10¢ - 20¢ ea, \$6.60/M; more than 20¢, \$9/M | | Smokeless tobacco: 3/4¢ per oz or fraction | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Ozark | 15 cents per pk | 15 cents per plug or package | 15 cents for each package of 2 oz or less; 30 cents for each package more than 2 oz but less than 14 oz; 45 cents per pkg more than 14oz. | 15 cents per pkg or tin | 15 cents for ea package containing 5; 30 cents for ea box up to 25; 60 cents for ea box containing up to 50 | 15 cents for ea package containing 5; 30 cents for ea box up to 25; 60 cents for ea box containing up to 50 | | Loose tobacco for cigarette: 15¢/pk or tin; Pipe tobacco: 15¢ ea pk of 2 oz or less; 30¢ for ea pk more than 2 oz or but less than 14 oz; 45¢ for ea pk more than 14 oz; Smokeless tobacco: 15¢ for ea pk of 2 oz or less; 30¢ for ea pk more than 2 oz | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|---|--|--|--|---|---|---------------|--|---|-----------|
| Parrish | 4 cents ea 20 or fraction | | | | | | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pelham | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pell City | 10 cents per pk of 20 or fraction part thereof | 10 cents per pk not exceeding 3 oz plus 5 cents per oz or fraction exceeding 3 oz | 10 cents per pk not exceeding 2 oz plus 5 cents per oz or fraction exceeding 2 oz | 10 cents per pk not exceeding 3 oz plus 5 cents per oz or fraction exceeding 3 oz | \$30.00 per 1000 | 1 cent each weighing not more than 3 lbs per 1000 | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pennington | 5 cents ea 20 or fraction | 5 cent per pkg | 5 cent per pkg | 5 cent per pkg | 5 cent per pkg | 5 cent per pkg | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Perry County | 4 cents | | | | | | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Petrey | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Phenix City | 3 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Phil Campbell | 5 cents ea 20 or less | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents | | Other Tobacco Products: 5 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pickens County | 10 cents ea pk | 10 cents | 10 cents | 10 cents | 10 cents | 10 cents ea pk | 10 cents pk | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pickensville | 4 cents | 6 cents | 6 cents | 6 cents | 1 cent | 1 cent | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pickensville PJ | 2 cents | 2 cents | 2 cents | 2 cents | 2 cents | 2 cents | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Piedmont | 8 cents ea 25 or fraction | 8 cents | 8 cents | 8 cents | 8 cents ea pk of 5; eighty cents for ea box of 50 | 8 cents ea pk of 5; eighty cents for ea box of 50 | 2 cents | Smokeless Tobacco: 8 cents | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|------------------------------|------------------------------|------------------------------|------------------------------|--|--|---------------|-------|-------|-----------|
| Pike County | 5 cents | 3 cents | 3 cents | 2 cents | 2 cents | 5 cents/pk | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pike Road | 10 cents pkg | 10 cents container | 5 cents oz | 10 cents pkg | 1 cent each | | 5 cents pkg | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pinckard | 2 cents | 2 cents | 2 cents | 2 cents | 2 cents | 2 cents | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pine Hill | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pine Ridge | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pisgah | 2 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pleasant Grove | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Pleasant Groves | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Powell | 3 cents | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Prattville | 5 cents ea pk | 3/4 cent per oz | 3/4 cent per oz | 3 cents per oz | 5 cents per pk of 5 or 1 cent ea in any other pk | 5 cents per pk of 5 or 1 cent ea in any other pk | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Priceville | 0.04 per package | 0.04 per package | 0.04 per package | 0.04 per package | 0.02 each cigar | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Prichard | 5 cents ea 20 or fraction | 6 percent of the gross sales | 6 percent of the gross sales | 6 percent of the gross sales | 6 percent of the gross sales | 6 percent of the gross sales | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Prichard PJ | 5 cents ea 20 or fraction | 3 percent of the gross sales | 3 percent of the gross sales | 3 percent of the gross sales | 3 percent of the gross sales | 3 percent of the gross sales | | | Y(*) | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|--|--|--|--|-----------------------------------|---|----------------------|--|---|-----------|
| Ragland | 4 cents ea package of 20 or less | 2 cents for each individual package or can | 2 cents for each individual package or can | 2 cents for each ounce or fraction thereof, contained in each ind pkg or can | 2 cents ea cigar | 2 cents ea cigar | | | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Ragland PJ | 2 cents ea 20 or less; 4 cents 21-40; 8 cents more than 40 | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Rainbow City | 2 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Rainsville | 8 cents ea 20 or fraction | 8 cents | 8 cents | 8 cents | 2 cents | 2 cents | | Other Forms of Tobacco: 1/2 cent for ea 10 cent or fraction of the selling price | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Randolph County | 25 cents per pack | 25 cents per container | 25 cents per container | 25 cents per container | 12 cents per cigar | 12 cents each pk (cigarette-sized cigars) | 25 cents per package | | N | State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Red Bay | 6 cents | 6 cents | 6 cents | 6 cents | 4 cents | 6 cents | 16 cents | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Red Level | 0.10 per package | 0.10 per package | 0.10 per package | 0.05 per package | 0.05 each cigar | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Reece City | 5 cents for each 20 or fraction | | | | 5 cents for each pack or fraction | | | All other tobacco forms: 5 cents for each package, pack or bag or fraction | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Reform | 10 cents per pack | 10 cents per pack | 10 cents per pack | 10 cents per pack | 2 cents each | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Reform PJ | 10 cents pk | 10 cents pk 10 cents pk | 10 cents pk | 10 cents pk | 2 cents each | | | | N | |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|--|------------------|------------------|------------------|---|---|---------------|--|---|------------|
| Rehobeth | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Riverside | 10 cents ea pk | 3 cent ea pk | 3 cent ea pk | 3 cent ea pk | 1 cent ea | 1 cent ea | | Smokeless Tobacco: 3 cent ea pk | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Roanoke | 4 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Robertsdale | 10 cents ea 20 or fraction | | | | | | | Other Tobacco Products: 10 percent of the wholesale selling price | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Rockford | 3 cents per pk | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Rogersville | 6 cents each pkg | 6 cents each pkg | 6 cents each pkg | 6 cents each pkg | 6 cents each | | | All other tobacco products;6 cents for each pkg, box, or container | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Rosa | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Russell County | 5 cents | 5 cents | 5 cents | 3 cents | 3 cents | 5 cents/pk | 15 cents | | N | State-Admi |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Russellville | 6 cents for 20 or less | 4 cents | 4 cents | 4 cents | 4 cents ea | 4 cents ea | | Any other tobacco product: 4 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Rutledge | 5 cents ea 20 or less | | | | | | | Other Tobacco Products: 5 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Samson | 6 cents ea 20 or less; 8 cents 21-40; 10 cents over 40 | 4 cents | 4 cents | | 4 cents pk of 5; 6 cents box up to 25; 15 cents box 25-50 | 4 cents pk of 5; 6 cents box up to 25; 15 cents box 25-50 | | Cigarette Tobacco: 4 cents; Pipe Tobacco : 4 cents | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|------------------|---------------------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------------|-------------------|--|----------|-----------|
| Sand Rock | 4 cents ea 20 or fraction | | | | | | | Any Tobacco Product: 4 cents ea unit | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Sand Rock PJ | 4 cents ea 20 or fraction | | | | | | | Any Tobacco Product: 4 cents ea unit | N | AlaTax |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Saraland | 2 cents ea 20 or fraction | | | | | | | | Y(*) | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Saraland PJ | 2 cents ea 20 or fraction | | | | | | | | Y(* | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Sardis City | 3 cents ea pk or fraction | | | 3 cents ea oz or fraction | 3 cents ea container | 3 cents ea container | | Smokeless Tobacco: 3 cents per pk | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Satsuma | 2 cents ea 20 cigs in ea pk | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Scottsboro | 3 cents for each 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Section | 8 cents per pk | 8 cents per pk | 8 cents per pk | 8 cents per pk | 8 cents per pk | 8 cents per pk | 8 cents per pk | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Selma | 12 cents pk 20 or less | 15 % of wholesale cost | 15% of wholesale cost | 15% of wholesale cost | 15% of wholesale cost | 15% of wholesale cost | | | Y | Selma |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Sheffield | 6 cents ea 20 or fraction | 6 cents | 6 cents | 6 cents | 4 cents | 4 cents | | Other Tobacco Products:6 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Shelby County | 4 cents | 4 cents | 4 cents | 4 cents | 4 cents | 4 cents/pk | 4 cents | | N | Shelby Co |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|---|------------------------|------------------------|------------------------|--|--|------------------|---|---|-----------|
| Shiloh | 8 cents for ea 20 or fraction | 8 cents per pkg | 8 cents per pkg | 8 cents per pkg | 2 cents ea | | | All other tobacco products: 1/2 cent for each 10 cents or fraction of selling price | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Shorter | | | | | | | | Tobacco Products - 10 cents per pk | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Silas | 2 cents each package | 2 cents each package | 2 cents each package | 2 cents each package | 2 cents each | | | Other Tobacco Products: 2 cents each package | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Silverhill | 10 cents per pack | 5 % of wholesale price | | | | | | All other tobacco products: 5% of wholesale price | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Skyline | 5 cents per pack | 5 cents per pack | 5 cents per pack | 5 cents per pack | 5 cents per pack | | 5 cents per pack | Smokeless Tobacco: 5 cents per pack | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Skyline PJ | 5 cents per pack | 5 cents per pack | 5 cents per pack | 5 cents per pack | 5 cents per pack | | 5 cents per pack | Smokeless Tobacco: 5 cents per pack | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Slocomb | 12 cents ea 20 or less; 16 cents 21-40; 20 cents 40 or more | 8 cents | 8 cents | 8 cents | 8 cents pk of 5; 12 cents box up to 25; 32 cents box 25-50 | 8 cents pk of 5; 12 cents box up to 25; 32 cents box 25-50 | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Slocomb PJ | 4 cents ea 20 | 4 cents | 4 cents | 4 cents | 4 cents box up to 25; 6 cents pk more than 25 | 4 cents box up to 25; 6 cents pk more than 25 | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Smith's Station | 3 cents per pack | 3 percent for each pkg | 3 percent for each pkg | 3 percent for each pkg | 3 percent on each cigar | 3 percent on each pkg of 20 | | All other tobacco products - 3 % on each pkg | N | |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------------|---------------------------|-----------------------|-----------------------|---------------------------|---------------------------|-----------------------|-----------------------|---|---|-----------|
| Snead | 4 cents per pk | | | | 2/5 of 1 cent | 2/5 of 1 cent | | Other Tobacco Products; 5 cents 1st 3 oz; 1 cent for ea addl oz or fraction | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Southside | 4 cents ea 20 or fraction | 4 cents per pack | 4 cents per pack | 4 cents per pack | 4 cents each | | | Other Tobacco Products: 4 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Southside PJ | 4 cents ea 20 or fraction | 4 cents per pk | 4 cents per pk | 4 cents per pk | 4 cents each | | | Other Tobacco Products: 4 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Spanish Fort | .10 per pack | 5% of wholesale price | 5% of wholesale price | 5% of wholesale price | 5% of wholesale price | | 5% of wholesale price | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Springville | | | | | | | | Tobacco Products 8 cents per pack | Y | |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| St Clair County | 10% of the State Rate | 10% of the State Rate | 10% of the State Rate | 10% of the State Rate | 10% of the State Rate | 10% of the State Rate | | Filtered Cigars - 10% of the State Rate | N | State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| St. Florian | 4 cents | 4 cents | 4 cents | 4 cents ea oz or fraction | 2 cent | 2 cent | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Steele | 4 cents ea 20 or fraction | | | 2 cents ea oz or fraction | 2/5 of 1 cent | 2/5 of 1 cent | | Smokeless Tobacco: 2 cents | Y | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Stevenson | 2 cents ea 20 or fraction | 4 cents | 4 cents | 4 cents | 1 cent | 1 cent | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Sulligent | 6 cents ea pk. | 6 cents | 6 cents | 6 cents ea oz or fraction | 1 cent ea | 1 cent ea | | Smokeless Tobacco: 6 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Summerdale | 10 cents each pkg | 10 cents each pkg | 10 cents each pkg | 10 cents each pkg | 10 cents each pkg of 5-50 | | 10 cents per pkg | | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|------------------|-------------------------------|-----------------|---------|---------------|---------------------------------|---------------------------------|-------------------|---|------|-----------|
| Sumter County | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents/pk | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Susan Moore | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Sweet Water | 2 cents ea 20 or fraction | | | | | | | Smokeless Tobacco: 2 cents | Y(*) | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Sweet Water PJ | 1 cent | | | | | | | Smokeless Tobacco: 2 cents | Y(*) | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Sylacauga | \$.0025 ea cig | 5 cents | 5 cents | 5 cents | \$.005 ea | .005 ea | | Smokeless Tobacco: 5 cents | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Sylvania | 6 cents per pack | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Talladega | 20 cents ea 20 or fraction | | | | 20 percent of the selling price | 20 percent of the selling price | | All Other Forms of Tobacco: 20 percent of the selling price | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Talladega County | 5 cents | 3 cents | 3 cents | 2 cents | 2 cents | 5cents/pk | 15 cents per pack | | N | State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Tallassee | 9 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Taylor | None | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Thomaston | 2 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Thomasville | 6 cents per pkg | | | | 6 cents per pkg | 6 cents per pkg | | All other tobacco products: 6 cents per pkg or container. | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------------|---------------------------------------|--------------------|--------------------|-----------------------------|--------------------|---------------|--|--|---|-----------|
| Thorsby | 3 cents ea 20 or fraction | | | 1 cent ea oz or fraction | | | | | Y | Non-State |
| Town Creek | 2 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Toxey | 2 cents ea 20 or fraction | | | | | | | | N | Non-State |
| Trafford | None | | | | | | | | N | Non-State |
| Trinity | 8 cents ea pk | 8 cents per pkg | 8 cents per pkg | 8 cents per pkg | 8 cents per pkg | | | All other Tobacco products: 8 cents per pkg | Y | Non-State |
| Troy | 4 cents ea 20 or fraction | | | | | | | | Y | Non-State |
| Trussville | 1 cent per pk of 20 or fraction | | | | .002 ea. | .002 ea. | | | N | Non-State |
| Tuscaloosa | 10 cents ea 20 or fraction | 10 cents per pk | 10 cents per pk | 10 cents per pk | 3 cents ea | 3 cents ea | 10 cents per pk if they contain tobacco | All other forms of tobacco: 10 cents per pk | Y | Non-State |
| Tuscaloosa County | 5 cents per pk | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents/pk | 5 cents | | N | RDS |
| Tuscumbia | 6 cents ea 25 or fraction | 6 cents | 6 cents | 6 cents | 4 cents | 4 cents | | Cheroots/Sto gies: 6 cents per container; All Other Tobacco Products: 6 cents | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|---------------|---|--|--|--|--|------------------|--------------------------------------|---|------|-----------|
| Tuskegee | 18 cents 1 to 20; 18 cents 21 to 29; 18 cents 30 and over | 18 cents 5oz or less; 18 cents more than 5 oz and less than 10 oz; 18 cents more than 10 oz | 11 cents 5 oz or less; 12 cents 6 oz or more | 18 cents 5oz or less; 18 cents more than 5 oz and less than 10 oz; 18 cents more than 10 oz | 11 cigars ea | 11 cigars ea | 11 cents small pk; 13 cents large pk | Smokeless Tobacco: 11 cents 5 oz or less; 12 cents 6 oz or more | Y(*) | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Tuskegee PJ | 13 cents 1 to 20; 14 cents 21 to 29; 15 cents 30 and over | 14 cents 5 oz or less; 16 cents more than 5 oz and less than 10 oz; 18 cents more than 10 oz | 11 cents 5 oz or less; 12 cents 6 oz or more | 14 cents 5 oz or less; 16 cents more than 5 oz and less than 10 oz; 18 cents more than 10 oz | 11 cents ea | 11 cents ea | 11 cents small pk; 13 cents large pk | Smokeless Tobacco: 11 cents 5 oz or less; 12 cents 6 oz or more | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Union Springs | 10 cents per individual package or fraction thereof | 10 cents per pouch, cut, can or container | 5 cents per ounce or fraction | 10 cents per pouch, cut, can or container | 1 cent per individual cigar, regardless of size of package | | 5 cents per package | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Uniontown | 10 cents per pkg | 10 cents per pkg | 10 cents per pkg | 10 cents per pkg | 10 cents each | 5 cents each | 5 cents per pkg | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Valley | 12 cents ea 20 or less | 12 cents | 12 cents | 12 cents | 12 cents ea | 12 cents ea | | Other Tobacco Products Used Similar to Snuff: 12 cents | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Valley Grande | 6 cents each pkg | 6 cents each pkg | 6 cents each pkg | 6 cents each pkg | 6 cents each pkg | 6 cents each pkg | | 6 cents each pkg | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Valley Head | 2 cents | 1 cent | | | 1 cent | 1 cent | | Pipe tobacco: 1 cent; Unrolled Cigarette Tobacco: 1 cent; Smokeless Tobacco: 1 cent | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|---------------|---------------------------|---|---|------------|---------------|---------------|--|---|-----------|
| Vance | 5 cent per pk | 1 cent per oz or fraction | weighing not more than 1 1/8 oz, 1cent; more than 1 1/8 oz - 2 oz , 3 cents; more than 2 oz - 3 oz, 5 cents; more than 3 oz - 4 oz, 7 cents; over 4 oz., 7 cents plus 2 cents each addl. oz or fraction over 4 oz | weighing not more than 1 1/8 oz, 1cent; more than 1 1/8 oz - 2 oz , 3 cents; more than 2 oz - 3 oz, 5 cents; more than 3 oz - 4 oz, 7 cents; over 4 oz., 7 cents plus 2 cents each addl. oz or fraction over 4 oz | 5 cents ea | 5 cents ea | | Smokeless, Pipe or Cigarette Tobacco: weighing not more than 1 1/8 oz, 1cent; more than 1 1/8 oz - 2 oz , 3 cents; more than 2 oz - 3 oz, 5 cents; more than 3 oz - 4 oz, 7 cents; over 4 oz., 7 cents plus 2 cents each add. oz or fraction over 4 oz | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|----------------------------|-----------------|----------------|----------------|--------------------|--------------------|---------------|---|---|-----------|
| Vernon | 3 1/2 mills (.0035) ea cig | 7 cents per pk | 7 cents per pk | 7 cents per pk | 14 mills (.014) ea | 14 mills (.014) ea | | 7 cents each all other tobacco products | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|------------|-----------------|---------|---------------|------------|---------------|---------------|---------------------------------|---|-----------|
| Vina | 6 cents | 6 cents | 6 cents | 6 cents | 4 cents ea | 4 cents ea | | Other Tobacco Products: 6 cents | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|------------|--|--|---------------------------------|---|---|---------------|---------------------------------|---|-----------|
| Vincent | 4 cents | 2 cents each plug or can up to 3 oz; 4 cents for more than 3 oz. | 2 cents each plug or can up to 3 oz; 4 cents for more than 3 oz. | 2 cents each oz. per pkg or can | 2 cents for each pkg 3-5 cigars; 4 cents each pkg for 6 - 49; 20 cents per box of fifty (50) loose, individually wrapped cigars; 2 cents per individual box | 2 cents for each pkg 3-5 cigars; 4 cents each pkg for 6 - 49; 20 cents per box of fifty (50) loose, individually wrapped cigars; 2 cents per individual box | | Other Tobacco Products: 4 cents | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-------------|------------|-----------------|-------|---------------|--------|---------------|---------------|------------------------------|---|-----------|
| Vredenburgh | | | | | | | | All Tobacco Products: 1 cent | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------|---------------------------|-----------------|-------|---------------------------|-----------|---------------|---------------|----------------------------------|---|-----------|
| Wadley | 4 cents ea pk or fraction | | | 4 cents ea oz or fraction | 1 cent ea | 1 cent ea | | Smokeless Tobacco: 4 cents ea pk | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-----------|---------------------------|-----------------|-------|---------------------------|-----------|---------------|---------------|-------------------------------|---|-----------|
| Wadley PJ | 2 cents ea pk or fraction | | | 2 cents ea oz or fraction | 1 cent ea | 1 cent ea | | Smokeless Tobacco: 2 cents ea | Y | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|-------------------|--|-----------------|----------|--------------------------------|------------------|-------------------------------|---------------|--------------------------|---|-----------|
| Walker County | 7 cents | 7 cents | 7 cents | 7 cents | 7 cents | 7 cents/pk | 7 cents | | N | RDS |
| Walnut Grove | None | | | | | | | | N | Non-State |
| Washington County | 11 cents per pk | 11 cents | 10 cents | 15 cents | 8 cents | 5 cents/pk & 5 cents ea cigar | 20 cents | | N | State |
| Waterloo | 2 cents | 2 cents | 2 cents | 2 cents | 2 cents | 2 cents | | | N | Non-State |
| Waverly | None | | | | | | | | N | Non-State |
| Weaver | 4 cents ea 20 or less | | | | | | | Cans of Tobacco: 4 cents | N | Non-State |
| Wedowee | 2 cents for 20 or fraction | | | 1 cent for each oz or fraction | 1/5 of 1 cent ea | 1/5 of 1 cent ea | | | N | Non-State |
| West Blocton | 1 cent | | | | | | | | N | Non-State |
| West Jefferson | None | | | | | | | | N | Non-State |
| West Point | None | | | | | | | | N | Non-State |
| Wetumpka | 2 cents ea 20 or less; 4 cents for 21-40; 6 cents for more than 40 | | | | | | | | N | Non-State |
| Wilcox County | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents | 5 cents/pk | | | N | RDS |
| Wilsonville | 2 cents ea container | | | | | | | | N | Non-State |

| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
|----------------|---------------------------|-----------------------|-----------------------|-----------------------|--|--|---------------|---|---|-----------|
| Winfield | 10 cents per pkg | 10 cents per pkg | 10 cents per pkg | 10 cents per pkg | 2 cents each | 2 cents each | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Winston County | 1 cent | | | | 1 cent | 1 cent/ea | | | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Woodland | 10 cents each package | 10 cents each package | 10 cents each package | 10 cents each package | 10 cents each package | 10 cents each package | | | N | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Woodstock | 5 cents ea 20 or fraction | 0.02 per pack | 0.02 per pack | 0.02 per pack | 2 cents ea mutiple of 5 or fraction | 5 cents ea 20 or fraction | | All Other Forms of Tobacco: 2 cents | N | RDS |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| Woodville | 4 cents | 4 cents | 4 cents | 4 cents | 2 cents | 2 cents | | Tobacco Products: 4 cents ea pk | Y | Non-State |
| Locality | Cigarettes | Chewing Tobacco | Snuff | Smoke Tobacco | Cigars | Little Cigars | Rolling Paper | Other | P | Admin |
| York | 5 cents ea 20 or less | 5 cents per plug | 5 cents | 5 cents per package | 5 cents ea pk of 5; 10 cents ea box up to 25; 25 cents ea box up to 50 | 5 cents ea pk of 5; 10 cents ea box up to 25; 25 cents ea box up to 50 | | Cigarette Tobacco: 5 cents; Pipe Tobacco: 5 cents | N | Non-State |