



# ALABAMA DEPARTMENT OF REVENUE

## Monthly County Tobacco Tax Return

www.revenue.alabama.gov

<b>DEPARTMENTAL USE ONLY</b>
Date Proc'd
Amt Paid
Checked By

TOB: TTCO-A (3/22)

FOR THE MONTH OF \_\_\_\_\_, \_\_\_\_\_  
(MONTH OF ACTIVITY) (YEAR)

COMPANY NAME

ADDRESS

CITY

STATE

ZIP

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**The following should be reported on this return:**

1. TOBACCO PRODUCTS OTHER THAN CIGARETTES (OTP) ACTUALLY SOLD DURING THE MONTH BY PERMITTED WHOLESALERS
2. TOBACCO PRODUCTS OTHER THAN CIGARETTES (OTP) RECEIVED/SOLD DURING THE MONTH BY REGISTERED RETAILERS
3. TOBACCO PRODUCTS (OTP) RECEIVED DURING THE MONTH BY CONSUMERS
4. PROMOTIONAL PRODUCTS (OTP) DISTRIBUTED TO CONSUMERS IN STATE-ADMINISTERED COUNTIES DURING THE MONTH BY MANUFACTURERS

CODE	COUNTY	CIGARETTES <sup>1</sup> <small>(To be completed ONLY when county cigarette stamps are not available for sale by ADOR)</small>	OTHER TOBACCO PROD.	AMOUNT DUE	CODE	COUNTY	DEPARTMENT USE ONLY
06	BARBOUR - 1				06	BARBOUR - 1	
06	BARBOUR - 2				06	BARBOUR - 2	
12	CHAMBERS				12	CHAMBERS	
13	CHEROKEE				13	CHEROKEE	
24	CRENSHAW				24	CRENSHAW	
32	FAYETTE				32	FAYETTE	
33	FRANKLIN				33	FRANKLIN	
34	GENEVA				34	GENEVA	
44	LIMESTONE				44	LIMESTONE	
49	MARION				49	MARION	
50	MARSHALL				50	MARSHALL	
56	RANDOLPH				56	RANDOLPH	
59	ST. CLAIR				59	ST. CLAIR	
61	TALLADEGA				61	TALLADEGA	
65	WASHINGTON - 1				65	WASHINGTON - 1	
65	WASHINGTON - 2				65	WASHINGTON - 2	
65	WASHINGTON - 3				65	WASHINGTON - 3	
<b>TOTALS</b>		\$	\$	\$			

TAX DUE .....	\$
* PENALTY (10% or \$50) .....	\$
** PENALTY (10% of Tax Due) .....	\$
***INTEREST .....	\$
<b>TOTAL AMOUNT DUE .....</b>	<b>\$</b>

Check here if amount remitted through Electronic Funds Transfer (EFT)

Under penalties of perjury, I hereby certify this return to be true and accurate.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**Mail To:**  
 Alabama Department of Revenue  
 Business & License Tax Division  
 Tobacco Tax Section  
 P.O. Box 327556  
 Montgomery, AL 36132-7556  
 Telephone number (334) 242-9627

## Tax Rates By County

COUNTY BASIS	CIGARETTES PACK (Used by consumers and manufacturers Only)	CHEWING TOBACCO PACK	SNUFF CAN	SMOKING TOBACCO PACK	CIGARS EACH CIGAR	LITTLE CIGARS AS INDICATED	ROLLING PAPERS PACK
BARBOUR - 1	\$0.05	\$0.03	\$0.03	\$0.02	\$0.02	\$0.05/pk	\$0.15
BARBOUR - 2	0.05	0.05	0.05	0.05	0.05	0.05/pk	0.05
CHAMBERS	0.25	0.25	0.25	0.25	0.12	0.12/pk	0.25
CHEROKEE	0.09	0.09	0.09	0.09	0.03	0.03 ea	0.15
CRENSHAW	0.05	0.05	0.03	0.02	0.02	0.05/pk	0.15
FAYETTE	0.05	0.05	0.05	0.05	0.05	0.05/pk	0.15
FRANKLIN	0.05	0.04	0.04	0.04	0.05	0.05/pk	0.15
GENEVA	0.05	0.03	0.03	0.02	0.02	0.05/pk	
LIMESTONE	0.05	0.03	0.03	0.02	0.02	0.05/pk	
MARION	0.04	0.04	0.04	0.04	0.04	0.04/pk	0.15
MARSHALL	0.02	0.02	0.02	0.02	0.02	0.02/pk	
RANDOLPH	0.25	0.25	0.25	0.25	0.12	0.12/pk	0.25
TALLADEGA	0.05	0.03	0.03	0.02	0.02	0.05/pk	0.15
WASHINGTON - 1	0.01						
WASHINGTON - 2	0.05	0.06	0.05	0.10	0.03	0.05/pk	0.15
WASHINGTON - 3	0.05	0.05	0.05	0.05	0.05	0.05 ea	0.05

	CIGARETTES	CHEWING TOBACCO (Each Ounce Or Fractional Part Thereof)	FILTERED CIGARS	CIGARS	LITTLE CIGARS	
ST. CLAIR	\$0.0675 per pk of 20	\$0.084375 per pk of 25	\$0.0015	\$0.0015 per cigar	\$0.00405 per cigar	\$0.004 per each 10

SNUFF	SMOKING TOBACCO
5/8 ounces or less	1-1/8 ounces or less
Over 5/8 ounces, not exceeding 1-5/8 ounces	Over 1-1/8 ounces, not exceeding 2 ounces
Over 1-5/8 ounces, not exceeding 2-1/2 ounces	Over 2 ounces, not exceeding 3 ounces
Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gulleys)	Over 3 ounces, not exceeding 4 ounces
Over 3 ounces, not exceeding 5 ounces (glass, tumblers, bottles)	\$0.006 additional tax for each ounce or fractional part thereof over 4 ounces
Over 5 ounces, not exceeding 6 ounces	
\$0.012 additional tax for each ounce or fractional part thereof over 6 ounces	

<sup>1</sup>Cigarettes – As of February 1, 2006, all wholesalers and distributors are required to affix county stamps to cigarettes sold in state-administered counties. Effective June 29, 2010, the PACT Act requires a delivery seller (i.e., seller of cigarettes or smokeless tobacco to a consumer in Alabama if the consumer submits the order via telephone or other method of voice transmission, mail orders, Internet, or other online service where the seller is not in the buyer's physical presence) to affix the appropriate State and locality tax stamp or other tax payment indicia to packs of cigarettes as required by law. Stamps must be affixed prior to distribution to the consumer.

**NOTE: All cigarettes in a retail location must have the state and appropriate state-administered county stamps affixed to the product. Otherwise, the product(s) shall be subject to confiscation.**

### Barbour County Notes:

On line Barbour – 1 enter \$.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

On line Barbour – 2 enter \$.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

### St. Clair County Notes:

St. Clair County taxes are 10% of the current state rate. Cigarette rates are per package and Other Tobacco Products (OTP) are based on weight per cigar.

### Washington County Notes:

On line Washington – 1 enter \$0.01 per pack of cigarettes; no Other Tobacco Products (OTP) is due for line 1.

On line Washington – 2 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

On line Washington – 3 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

The return and/or payment are due by the 20th of the month following the month of activity for permitted and registered distributors, and the 10th of the month following the month of activity for consumers. Please contact the Department for applicable penalty and interest if the return is filed late. **Even if there is no activity during the month, a return must be filed and marked "No Activity"**. Separate checks must be remitted for county and state payments. Tax payments equaling \$750 or more in a given month must be remitted via My Alabama Taxes (MAT).