



# ALABAMA DEPARTMENT OF REVENUE

## Monthly County Tobacco Tax Return

www.revenue.alabama.gov

### DEPARTMENTAL USE ONLY

Date Proc'd

Amt Paid

Checked By

TOB: TTCO-A (9/26)

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

COMPANY NAME

ADDRESS

CITY

STATE

ZIP

FEIN

OR

SOCIAL SECURITY NUMBER

PERMIT / REGISTRATION NUMBER

TELEPHONE

(    )    -

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><br>(To be completed <u>ONLY</u> when county<br>cigarette stamps are not available<br>for sale by ADOR) | OTHER TOBACCO PROD. | AMOUNT DUE | CODE | COUNTY         | DEPARTMENT USE ONLY |
|------|----------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------|------------|------|----------------|---------------------|
| 06   | BARBOUR - 1    |                                                                                                                                |                     |            | 06   | BARBOUR - 1    |                     |
| 06   | BARBOUR - 2    |                                                                                                                                |                     |            | 06   | BARBOUR - 2    |                     |
| 11   | CALHOUN        |                                                                                                                                |                     |            | 11   | CALHOUN        |                     |
| 12   | CHAMBERS       |                                                                                                                                |                     |            | 12   | CHAMBERS       |                     |
| 13   | CHEROKEE       |                                                                                                                                |                     |            | 13   | CHEROKEE       |                     |
| 24   | CRENSHAW       |                                                                                                                                |                     |            | 24   | CRENSHAW       |                     |
| 31   | ETOWAH         |                                                                                                                                |                     |            | 31   | ETOWAH         |                     |
| 32   | FAYETTE        |                                                                                                                                |                     |            | 32   | FAYETTE        |                     |
| 33   | FRANKLIN       |                                                                                                                                |                     |            | 33   | FRANKLIN       |                     |
| 34   | GENEVA         |                                                                                                                                |                     |            | 34   | GENEVA         |                     |
| 41   | LAUDERDALE     |                                                                                                                                |                     |            | 41   | LAUDERDALE     |                     |
| 44   | LIMESTONE      |                                                                                                                                |                     |            | 44   | LIMESTONE      |                     |
| 49   | MARION         |                                                                                                                                |                     |            | 49   | MARION         |                     |
| 50   | MARSHALL       |                                                                                                                                |                     |            | 50   | MARSHALL       |                     |
| 56   | RANDOLPH       |                                                                                                                                |                     |            | 56   | RANDOLPH       |                     |
| 57   | RUSSELL        |                                                                                                                                |                     |            | 57   | RUSSELL        |                     |
| 59   | ST. CLAIR      |                                                                                                                                |                     |            | 59   | ST. CLAIR      |                     |
| 61   | TALLADEGA      |                                                                                                                                |                     |            | 61   | TALLADEGA      |                     |
| 64   | WALKER         |                                                                                                                                |                     |            | 64   | WALKER         |                     |
| 65   | WASHINGTON - 1 |                                                                                                                                |                     |            | 65   | WASHINGTON - 1 |                     |
| 65   | WASHINGTON - 2 |                                                                                                                                |                     |            | 65   | WASHINGTON - 2 |                     |
| 65   | WASHINGTON - 3 |                                                                                                                                |                     |            | 65   | WASHINGTON - 3 |                     |

TOTALS

\$

\$

\$

TAX DUE

\$

\* PENALTY (10% or \$50)

\$

\*\* PENALTY (10% of Tax Due)

\$

\*\*\*INTEREST

\$

TOTAL AMOUNT DUE

\$

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

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

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

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

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

## Tax Rates By County

| COUNTY BASIS   | CIGARETTES<br>PACK<br>(Used by consumers and<br>manufacturers Only) | CHEWING<br>TOBACCO<br>PACK | SNUFF<br>CAN | SMOKING<br>TOBACCO<br>PACK | CIGARS<br>EACH CIGAR | LITTLE<br>CIGARS<br>AS INDICATED | ROLLING<br>PAPERS<br>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                      |
| CALHOUN        | 0.03                                                                | 0.03                       | 0.03         | 0.03                       |                      |                                  |                           |
| 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                      |
| ETOWAH         | 0.03                                                                |                            |              |                            |                      |                                  |                           |
| 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                          |                           |
| LAUDERDALE     | 0.02                                                                |                            |              |                            | 0.01                 |                                  |                           |
| 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                      |
| RUSSELL        | 0.05                                                                | 0.05                       | 0.05         | 0.03                       | 0.03                 | 0.05/pk                          | 0.15                      |
| TALLADEGA      | 0.05                                                                | 0.03                       | 0.03         | 0.02                       | 0.02                 | 0.05/pk                          | 0.15                      |
| WALKER         | 0.07                                                                | 0.07                       | 0.07         | 0.07                       | 0.07                 | 0.07/pk                          | 0.07                      |
| 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                      |

|                                                                     |                          | CHEWING TOBACCO<br>(Each Ounce Or Fractional Part<br>Thereof) |                 | FILTERED<br>CIGARS                        | CIGARS                 | LITTLE CIGARS          |         |
|---------------------------------------------------------------------|--------------------------|---------------------------------------------------------------|-----------------|-------------------------------------------|------------------------|------------------------|---------|
| CIGARETTES                                                          |                          |                                                               |                 |                                           |                        |                        |         |
| ST. CLAIR                                                           | \$0.0675 per pk<br>of 20 | \$0.084375 per<br>pk of 25                                    | \$0.0015        | \$0.0015<br>per cigar                     | \$0.00405<br>per cigar | \$0.004<br>per each 10 |         |
| SNUFF                                                               |                          |                                                               | SMOKING TOBACCO |                                           |                        |                        |         |
| 5/8 ounces or less                                                  |                          |                                                               | \$0.001         | 1-1/8 ounces or less                      |                        |                        | \$0.004 |
| Over 5/8 ounces, not exceeding 1-5/8 ounces                         |                          |                                                               | \$0.002         | Over 1-1/8 ounces, not exceeding 2 ounces |                        |                        | \$0.01  |
| Over 1-5/8 ounces, not exceeding 2-1/2 ounces                       |                          |                                                               | \$0.004         | Over 2 ounces, not exceeding 3 ounces     |                        |                        | \$0.016 |
| Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gullets) |                          |                                                               | \$0.006         | Over 3 ounces, not exceeding 4 ounces     |                        |                        | \$0.021 |
| Over 3 ounces, not exceeding 5 ounces (glass, tumblers, bottles)    |                          |                                                               | \$0.007         | \$0.006 additional tax for each ounce or  |                        |                        |         |
| Over 5 ounces, not exceeding 6 ounces                               |                          |                                                               | \$0.008         | fractional part thereof over 4 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.

### Heated Tobacco Products (HTP) Notes:

HTP tax rate is \$0.17 per pack for all counties and paid by affixing stamps.

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).