



ALABAMA DEPARTMENT OF REVENUE
 BUSINESS & LICENSE TAX DIVISION
 TOBACCO TAX SECTION

TOB: TAX RATES
10/15

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627

Schedule of Taxes on Tobacco Products

Cigarettes

	Tax
Each package of 20 cigarettes "20 Cigarettes" stamp	67.5¢
Each package of 25 cigarettes "25 Cigarettes" stamp	84.375¢

Cheroots, Stogies, Cigars, etc.

	Tax per M	Tax on Box of 50 Cigars	Tax Per Cigar
All Cigars (Other than those shown below)	\$40.50	\$2.025	\$0.0405

Little Cigars & Filtered Cigars

Little cigars / Filtered cigars not weighing over three pounds per thousand:
 \$0.04 for each ten cigars or fractional part thereof.

Filtered Cigars

Filtered cigars weighing more than three pounds per 1,000:
 \$0.015 for each filtered cigar.

(Filtered cigars are defined as cigars that have a cellulose acetate or similar
 integrated filter, made of tobacco, or any substitute therefor.)

Smoking Tobacco & Cigar Wrappers

Weight	Tax
1-1/8 ounces or less	4¢
Over 1-1/8 ounces, not exceeding 2 ounces	10¢
Over 2 ounces, not exceeding 3 ounces	16¢
Over 3 ounces, not exceeding 4 ounces	21¢
Six cents additional tax for each ounce or fractional part thereof over 4 ounces.	

Chewing Tobacco

	Tax
Each ounce or fractional part thereof	1-1/2¢

Snuff

Weight	Tax
5/8 ounces or less	1¢
Over 5/8 ounces, not exceeding 1-5/8 ounces	2¢
Over 1-5/8 ounces, not exceeding 2-1/2 ounces	4¢
Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gullets)	6¢
Over 3 ounces, not exceeding 5 ounces (glass, tumblers, bottles)	7¢
Over 5 ounces, not exceeding 6 ounces	8¢
Twelve cents additional tax for each ounce or fractional part thereof over 6 ounces.	