

**ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION
TOBACCO TAX RULE**

810-7-1-.05. Tobacco Administration Concerning Manufacturers and Their Salesmen.

Salesmen should be informed of the illegality of transferring unstamped tobacco between wholesalers and transporting unstamped products in their automobiles. Manufacturers should be advised against sending unstamped samples to their salesmen by UPS, etc. Gratis cigarettes containing more than 4 cigarettes in a pack must be stamped with the State and applicable County stamps. (Statutory Authority §40-25-10)