

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

**810-7-1-.06. Gummed Cigarette Rolling Paper Tax.**

(1) In cases where the gummed cigarette rolling papers are furnished by certain manufacturers in the same package with their tobacco product, the wholesale distributors purchasing said products are not liable for the tax on the papers when they are included in a package with a related tobacco product. The inclusion of gummed cigarette rolling papers in a container of tobacco is merely incidental to the sale of tobacco. The gummed cigarette papers are more of a convenience and an inducement to the purchase of the tobacco product.

(2) Under Section 2 of Act 80-700, the tax is levied on gummed cigarette papers sold at wholesale in this State or imported into the State for use, consumption, or sale at retail. (Statutory Authority §40-25A-16)