

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

810-7-1-.04. Policy as to Snuff Manufacturers - Merchandise that is to be Destroyed.

The snuff manufacturer will furnish the Department of Revenue a copy of the packing slip on which is listed in detail by sizes, quantities, etc., all of the snuff to be destroyed, together with a copy of the credit memorandum issued by the manufacturer covering the merchandise, and the affidavit from the representative to the effect that he has actually destroyed this merchandise setting out the value of the stamps affixed, and the Department will refund to the wholesaler the value of the stamps that were affixed to the destroyed merchandise. Procedures and practices by wholesalers which are strictly prohibited by tobacco tax law.

- (a) Borrowing unstamped tobacco from another wholesaler.
- (b) Pick up or exchange of unstamped tobacco from a bonded warehouse or freight terminal.
- (c) Intrastate shipment of unstamped tobacco to another wholesaler.
- (d) Sale, borrowing or lending of State stamps and State administered county stamps.
- (e) Failing to stamp tobacco within 36 hours of receipt.
- (f) Transporting unstamped tobacco to a national guard unit without a completed purchase order.
- (g) Delivery within Alabama of tobacco destined for other states. Such products must be delivered by the wholesaler in their vehicle or shipped by common carrier to the out-of-state location. (Statutory Authority §§40-25-10 & 40-25-15(e))