

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

**810-7-1-.23. Electronic Filing and Payment of State and State-administered County Tobacco Taxes.**

(1) Code of Alabama 1975, Title 40, Chapter 25; various local tobacco tax Acts and Revenue Rules 810-7-1-.08 and 810-7-1-.09, require qualified wholesale distributors, retailers and any other person, firm, corporation, club or association to file the appropriate monthly tobacco tax returns and to remit the appropriate state and state-administered county tobacco taxes on tobacco sales made in this State during the preceding month to the Alabama Department of Revenue. Pursuant to Chapter 30 of Title 40, Code of Alabama 1975, the Department is authorized to accept tax returns reported on an electronic form filed electronically.

(2) Electronic filing of the Monthly State Tobacco Tax Return by Tobacco Distributors (TOB: OTP) and the Monthly County Tobacco Tax Return (TOB: TTCO-A) will become available February 2012. However, effective July 1, 2012, the above returns will be required to be filed electronically.

(3) Under certain circumstances a taxpayer may request a waiver from the Commissioner of Revenue to file in another department approved manner. These circumstances include:

(a) No Computer,

(b) No Internet Access,

(c) Incompatible Computer Hardware,

(d) Any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue.

(4) A request for waiver must be submitted in writing and include the business name and address, account number and reason(s) why a method other than the prescribed method is necessary.

(5) The above returns will be considered timely filed when due if filed electronically by the last day before the return is considered delinquent. The amount due with the return will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

(Statutory Authority §§ 40-2A-7(a)(5); Title 40, Chapter 25; Title 40, Chapter 30, Code of Alabama 1975, effective May 25, 2012.)