

810-7-1-.07 Computing Tobacco Tax on Give-Away Sample Cigarettes and Tobacco Products Other than Cigarettes.

All cigarettes and other tobacco products distributed as samples, gratis or for promotional reasons shall be taxed in accordance with the provisions of §40-25-2(a) and §40-25-2.1, Code of Alabama 1975. The appropriate tax shall be paid by affixing tax stamps to packages of cigarettes, or by filing the appropriate monthly tobacco tax return for tobacco products other than cigarettes.

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Authority: Sections 40-2A-7(a)(5), 40-25-2.1(i) and 40-25-10, Code of Alabama 1975  
History: Adopted through APA October 24, 1983.  
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