

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

**810-7-1-.10. Procedure Pertaining to the Exemption of Certain Organizations from State Tobacco and Playing Card Taxes.**

(1) With respect to tobacco and playing card taxes which are required by law to be added to the price of the tobacco products and playing cards and which are paid over to the State Department of Revenue by the qualified permitted distributor and not by the consumer, those organizations exempt from such tax under provisions of Article 1, Chapter 9, Title 40, Code of Alabama 1975, shall pay the appropriate tax at the time of purchase and the amount of such tax shall be refunded to such organization on a quarterly basis.

(2) Request for such refund shall be made on forms furnished by the Department of Revenue, properly attested to, and containing such information as the Department may deem necessary. Said information shall include but not be limited to the following:

- (a) Name and address of organization.
- (b) Qualified permit holder from whom product was received.
- (c) Invoice number and invoice date.
- (d) Type and number of each product purchased.
- (e) Amount of tax paid.

(Statutory Authority § 40-9-12) (Effective September 18, 1992)