

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

810-7-1-.13. Procedures for Taxing Snuff, Moist Snuff (Roll Snuff) and Smokeless Tobacco (Tobacco Similar in Composition to Snuff).

(1) Effective upon the adoption of this revenue rule, the following terms shall be defined as follows:

(a) The term "smokeless tobacco" refers to any tobacco products not intended to be smoked. For purposes of calculating the state tobacco taxes applicable under Section 40-25-2, Code of Alabama 1975, as well as all county tobacco taxes administered by the Alabama Department of Revenue, all smokeless tobacco shall be classified as either chewing tobacco or snuff.

(b) The term "snuff," means any finely cut, ground, or powdered tobacco that is not intended to be smoked. The term snuff includes "moist snuff" sometimes referred to as "roll snuff" including the long cut and fine cut varieties. Any smokeless tobacco product similar in composition and makeup to snuff shall be taxed at the rates applicable to snuff.

(c) The term "chewing tobacco" means any leaf tobacco that is not intended to be smoked and is not defined as snuff above. It includes both plug and scrap varieties.

(2) The applicable State of Alabama tobacco taxes on snuff as defined above are to be levied in accordance with the tax rates on snuff found in Code of Alabama 1975, Section 40-25-2(11).

(3) State-administered county tobacco taxes on products classified as snuff shall be calculated according to the snuff tax rates levied by each county Act.

(Statutory Authority §§ 40-2A-7(a)(5) and 40-25-2, Code of Alabama 1975, and applicable County Tobacco Tax Acts. Adopted November 11, 2002, Amended June 8, 2007)