



TIM RUSSELL
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
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June 3, 2009

NOTICE

To All Tobacco Distributors

On May 14, 2009, Governor Bob Riley signed into law Act 2009-503 which became effective immediately. Act 2009-503 amends Section 8-19-12, Code of Alabama 1975, to allow any law enforcement officer or agent of the Department of Revenue to confiscate and destroy cigarettes not listed on the Department of Revenue's Directory of Cigarettes Approved for Stamping and Sale in Alabama.

Anyone who sells, offers, possesses for sale, imports for personal consumption, or affixes a stamp to a package or other container of cigarettes which is not included in the Directory's participating or non-participating manufacturers approved brand listing is in violation of Code of Alabama 1975, Section 6-12A-3(c). Accordingly, cigarettes may be confiscated and destroyed by a law enforcement officer or agent of the Department of Revenue.

To ensure compliance, the Directory may be viewed at the following website address:
www.revenue.alabama.gov/tobaccotax/manufact.htm.

Should you have questions, we may be reached at the address or telephone number shown below.

**Alabama Department of Revenue
Sales, Use & Business Tax Division
Tobacco Tax Section
P. O. Box 327555
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(334) 242-9627**