



State of Alabama Department of Revenue

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

CYNTHIA UNDERWOOD
Assistant Commissioner
MICHAEL E. MASON
Deputy Commissioner
LEWIS A. EASTERLY
Secretary

NOTICE

TO: All Tobacco Distributors Filing State-Administered County Tobacco Taxes

FROM: Alabama Department of Revenue
Sales, Use & Business Tax Division
Tobacco Tax Section

SUBJECT: Bullock & Clay County Revenue Stamps

DATE: December 1, 2010

The Department has been collecting Bullock County and Clay County cigarette taxes by return because county cigarette stamps were not available for sale. Effective **January 1, 2011**, cigarette tax must be collected by affixing the appropriate Bullock or Clay county revenue stamp. The Department should have these stamps available for sale beginning December 17, 2010, for those taxpayers wishing to purchase the stamps early, for application on January 1, 2011. Cigarettes without the appropriate state-administered county stamp shall be subject to confiscation.

We are enclosing new state-administered county stamp order forms. Revised Wholesaler's Monthly Report of State-Administered County Cigarette Products forms are also enclosed. This form is to be used beginning with the January 2011 activity which is due no later than February 21, 2011. **Please ensure that the person(s) responsible for preparing the monthly county tobacco tax returns and purchasing county stamps receives this notice.** Questions concerning this notice should be directed to Ms. Tiffani King at the below address or telephone number.

Alabama Department of Revenue
Sales, Use & Business Tax Division
Tobacco Tax Section
P. O. Box 327555
Montgomery, AL 36132-7555
(334) 242-9627