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Commissioner

State of Alabama Department of Revenue

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Montgomery, Alabama 36132

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LEWIS A. EASTERLY
Secretary

NOTICE

TO: All Tobacco Distributors

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

SUBJECT: Selling/Borrowing Alabama's Revenue Tax Stamps

DATE: January 31, 2011

It has again come to the Alabama Department of Revenue's attention that some tobacco wholesalers/distributors have been selling and/or borrowing Alabama's revenue tax stamps. Code of Alabama 1975, Section 40-25-6 states that whoever, except the Department of Revenue, sells any Alabama revenue stamps not affixed to taxable tobaccos, as provided by law, is guilty of a felony and, upon conviction, shall be punished by imprisonment in the penitentiary for not less than a year and a day, nor more than five years, and in addition may be fined not less than \$1,000 nor more than \$5,000.

Accordingly, please be advised that all State of Alabama revenue tax stamps (for use on taxable cigarettes (for state and state-administered county purposes), and playing cards must be purchased directly from the Alabama Department of Revenue, Tobacco Tax Section. Instances of noncompliance may be turned over to the Department's Legal Division for further action.

Should you have any questions concerning this notice, please contact us at the below address or telephone number.

Alabama Department of Revenue
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Tobacco Tax Section
P. O. Box 327555
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(334) 242-9627