



**G. THOMAS SURTEES**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132  
August 15, 2006

**CYNTHIA UNDERWOOD**  
Assistant Commissioner  
**LEWIS A. EASTERLY**  
Secretary

## **NOTICE**

### **TO ALL TOBACCO RETAIL DISTRIBUTORS IN STATE-ADMINISTERED COUNTIES**

This notice is to inform all tobacco retailers that as of February 1, 2006, all cigarettes distributed to retailers in state-administered counties (see list below) were required to have the appropriate county tax stamp affixed to each individual package of cigarettes. Any cigarettes found in a state-administered county without the appropriate county's tax stamp, properly affixed to each individual package of cigarettes, will be deemed to be contraband goods, and will be subject to confiscation by any agents of the Alabama Department of Revenue, or by any peace officer of the State of Alabama.

In addition to the unpaid tax and interest, a penalty of not less than \$25.00 nor more than \$500 for each unstamped or improperly stamped package of cigarettes will be charged to persons found in possession of cigarettes not bearing the appropriate county tax stamp.

County tobacco taxes that are administered by the Alabama Department of Revenue requiring a tax stamp on each cigarette package are:

Barbour	Crenshaw	Houston	Randolph
Chambers	Franklin	Limestone	Talladega
Cherokee	Geneva	Marion	Washington
Coosa	Henry	Mobile	

Questions regarding this notice may be directed to the Sales, Use & Business Tax Division; Tobacco Tax Section; at P. O. Box 327555; Montgomery, Alabama 36132-7555; or by telephone at (334) 242-9627.