

CHAMBERS COUNTY TOBACCO TAXES
(Act No. 2000-376)

DATE: August 14, 2001

TO: TOBACCO DISTRIBUTORS

The Alabama Department of Revenue, at the request of the Chambers County Commission, will begin collecting Chambers County tobacco taxes levied in the above-referenced Act. (Note: This tax is currently being collected by the Local Government Revenue Enhancement Consultants, Inc. (LGREC.)) Under Act 2000-376, the Department of Revenue is authorized to promulgate and enforce rules and regulations for the administration of the taxes levied by this Act and Chapter 25 of Title 40, Code of Alabama 1975. The taxes levied and to be collected and remitted to the Alabama Department of Revenue are as follows:

Cigarettes	\$0.10 per pack
Little Cigars	\$0.10 per pack (cigarette-sized cigars)
Cigars	\$0.05 each
Smoking Tobacco	\$0.10 per container
Chewing Tobacco	\$0.10 per container
Snuff	\$0.10 per container
Tobacco Paper	\$0.10 per package (gummed & ungummed)

The effective date to collect this tax for remittance to the Alabama Department of Revenue is October 1, 2001 (tax return and payment to the Department by November 20, 2001). The appropriate tax must be collected on all tobacco products sold, stored, used, consumed or delivered into Chambers County.

Questions concerning the administration of this tax should be directed to:

Tobacco Tax Section P. O. Box 327555 Montgomery, AL 36132-7555 (334) 242-9627

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