



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

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

**MICHAEL E. MASON**  
Assistant Commissioner

**JOE W. GARRETT, JR.**  
Deputy Commissioner

**CURTIS E. STEWART**  
Deputy Commissioner

**June 2, 2015**

## **NOTICE**

**TO: All Tobacco Wholesalers and Retailers/Semijobbers**

**SUBJECT: Clay County Tobacco Taxes**

The Clay County Commission has decided to self-collect its county tobacco taxes. Therefore, by resolution of the Clay County Commission in accordance with Alabama Code Section 11-3-11.2, the Alabama Department of Revenue will no longer administer and collect tobacco taxes for Clay County.

The Alabama Department of Revenue will collect Clay County tobacco taxes for activity through June 30, 2015. The June 2015 Monthly County Tobacco Tax Return, due no later than July 20, 2015, will be the **final** return to report activity and remit tobacco taxes to the Alabama Department of Revenue for Clay County.

Please be aware that under the Department's administration, tax stamps are used to collect Clay County cigarette tax. Any taxpayers with an inventory of Clay County stamps must return the unaffixed stamps to the Department after June 30, 2015; however, the refund may need to be processed by Clay County.

Any questions concerning the collection and administration of Clay County tobacco taxes after June 30, 2015 activities must be directed to the Clay County Commission.

**Please ensure that the person responsible for filing county tobacco tax returns receives this notice.**

Questions concerning this notice should be directed to the Tobacco Tax Section at the below address:

Business & License Tax Division  
Tobacco, Severance & License Tax Section  
P. O. Box 327555  
Montgomery, AL 36132-7555  
Telephone (334) 242-9627