

CLAY AND RANDOLPH COUNTIES TOBACCO TAXES

TO: **ALL TOBACCO DISTRIBUTORS**

Randolph County Act #2000-144 & Clay County Act #2000-145, passed by the 2000 Legislative Session, impose **additional** county privilege, license, or excise tax on cigarettes and other tobacco products in Clay and Randolph Counties. Under said Acts, the Department of Revenue is authorized to promulgate and enforce rules and regulations for the administration of the taxes levied by the Acts and Chapter 25 of Title 40, Code of Alabama 1975. **In addition to tobacco taxes currently collected for Clay and Randolph Counties, the following tax rates will also apply:**

Additional Tax

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)

Pursuant to both Acts, the **effective date for collection of these additional taxes is May 1, 2000**. Accordingly, this tax should be remitted to the Alabama Department of Revenue on the May 2000 Monthly County Tobacco Tax Return due by June 20, 2000. (Note: Separate lines will be provided on the return to remit these taxes.) The appropriate tax must be collected on all tobacco products sold, stored, used, consumed or delivered into Clay and Randolph Counties. Questions concerning this tax levy should be directed to the:

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

[Local Tax Rate Changes Menu](#)