ΝΟΤΙCΕ

Act No. 99-587 (Notification to Stamp Alabama Tobacco Products)

Act No. 99-587 was passed in the 1999 Regular Session of the Legislature and becomes effective September 1, 1999. This Act provides that manufacturers of tobacco products may be allowed to affix the Alabama revenue stamp to tobacco products for the following purposes:

(1) Trademark registration. (2) Promotions of the product. (3) Testmarketing the product.

For a manufacturer to affix tax stamps to tobacco products for a purpose described above, the manufacturer shall give at least four weeks written notice to the Commissioner of the Department of Revenue of such intention along with full details of the exceptional event, including, but not limited to:

(1) The nature of the promotion. (2) The location and length of the promotion. (3) The estimated number of tobacco products to be offered for sale during the promotion.

Violators of the above provisions shall be guilty of a Class A misdemeanor and upon conviction shall be punished as prescribed by law.

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

Notices to Taxpayers