

NOTICE

SELLING TOBACCO REVENUE TAX STAMPS (Cigarette and Playing Cards Stamps)

It has come to our attention that some tobacco wholesalers/distributors have been selling Alabama revenue tax stamps. Code of Alabama 1975, Section 40-25-6 states that whoever, except the Department of Revenue, sells any Alabama revenue stamps not affixed to taxable tobaccos, as provided by law, is guilty of a felony and, upon conviction, shall be punished by imprisonment in the penitentiary for not less than a year and a day, nor more than five years, and in addition may be fined not less than \$1,000 nor more than \$5,000.

Accordingly, please be advised that all State of Alabama revenue tax stamps for use on taxable cigarettes and playing cards must be purchased directly from the Department of Revenue, Tobacco Tax Section. Instances of noncompliance may be turned over to the Department's Legal Division for further action. Should you have questions concerning this provision, please contact:

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

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