

# NOTICE

Manufacturers Not Participating in the Tobacco "Master Settlement Agreement" (Act No. 99-395 and **Amendment to Rule 810-7-1-.11ER**)

DATE: APRIL 14, 2000

TO: TOBACCO DISTRIBUTORS

Act No. 99-395 was passed in the 1999 Regular Legislative Session and was signed and approved by Governor Siegelman on June 9, 1999. This Act provides that the Alabama Department of Revenue shall, by regulation, ascertain the amount of state excise tax paid on cigarettes and roll-your-own tobacco of manufacturers choosing not to participate in the Master Settlement Agreement.

To correct ambiguities in Act 99-395, Rule 810-7-1-.11ER was amended to reflect **June 9, 1999** as the effective date of the Act rather than September 1, 1999, as originally indicated. Accordingly, this amended rule requires each qualified wholesaler, distributor, retailer, manufacturer, or any other person, firm, corporation, club or association selling, receiving, distributing, storing or using tobacco products in the State of Alabama to report additional excise tax on cigarettes and roll-your-own tobacco according to the tobacco product manufacturer **NOT** participating in the Master Settlement Agreement.

The additional information should be reported on form Schedule D (Tob:Sch D). **One** schedule for both cigarette and roll-your-own taxed activity should be completed for the period June 9, 1999 through August 31, 1999. This schedule is due no later than 60 days from the date of this notice (June 13, 2000). Questions concerning this requirement should be directed to the:

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

[Notices to Taxpayers](#)